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THE Framework of Union.

A Comparison of the Constitutions
of the United States, Canada,
Australia, Switzerland and Germany.

PUBLISHED BY THE CLOSER UNION SOCIETY.

NOTE.—This work and the "Government" of South Africa are complement only to one another, while the latter aims at stating the facts of South African Government which must necessarily be considered in any scheme of reconstruction, the Framework of Union is designed to show what form political reconstruction has taken in other countries which have united on Federal lines. The book can be obtained either direct from the Cape Times or through any local bookseller.

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THE GOVERNMENT
OF
SOUTH AFRICA.

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PREFATORY NOTICE.

We beg to inform our readers that every effort is being made to issue the complete and corrected edition of THE GOVERNMENT OF SOUTH AFRICA before the meeting of the National Convention. The book will be bound and issued in two volumes, the first containing the text and the second the tabular statements, diagrams and maps. The price has been fixed at 10s., in order to bring the book within the reach of everyone at a time when the future constitution of South Africa is under consideration. This price will scarcely cover the cost of printing and binding, and the authors cannot engage to produce a further reprint.

To prevent disappointment, therefore, we should be glad if those who wish to possess copies will order them beforehand, so that a fairly accurate statement may be formed of the number to be issued. Orders may be booked through any of the local depots of the Central News Agency, Limited, or may be sent direct to the office of the Central News Agency, Limited, at Johannesburg or Cape Town. The copies will be supplied as fast as they come from the press to subscribers according to the priority of the date of their orders. Those

who wish to receive early copies are therefore requested to book their orders as soon as possible. The book can be delivered through any of the local depots of the Central News Agency, Limited, or may be ordered through booksellers, who will be supplied on the usual terms. If, however, it is desired that the two volumes (which are necessarily large) should be sent by post, an additional 2s. should be sent for postage.

Owing to an error for which the authors, and not those who kindly undertook the proof reading at Cape Town, are solely responsible, the third instalment was represented as containing Part III., "Secondary Functions," whereas it really contained the later chapters of Part II., which deals with primary functions. All the chapters of Part III., "Secondary functions," are contained in the fourth instalment. It will also be noted that a certain departure has been made from the arrangement foreshadowed in the preface, Parts III. and IV. as there specified having been amalgamated as Part III. It has also been found more convenient to introduce Mr. Garran's paper on the establishment of a federal government in Australia at the end of Part III.

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PART III.

SECONDARY FUNCTIONS OF GOVERNMENT.

CHAPTER XI.

INITIAL CLASSIFICATION.

The ultimate objects which government exists to accomplish such as the protection of property, settlement, public health, communication, or the promotion of agriculture, have been dealt with in Part II. under the name of "primary functions." They are in a word ends in themselves. In Part III. we come to a different order of activities, which may be called secondary functions of government. These are the means to its ends. Reversing the order adopted in Part II. we propose to discuss the functions of minor importance first and then to proceed to those which are essential.

CHAP.
XI.

Secondary functions the means to the primary functions.

If our purpose were to write a treatise on the theory of public administration, it would be necessary to prepare a long list of minor secondary functions. This book, however, is based on an examination of the public documents of South Africa, and we shall confine ourselves to subjects which appear on the face of those papers. The Colonial estimates shew the existence of separate establishments for dealing with public buildings, stationery, printing, the keeping of archives and the purchase and storing of goods. These mis-

Description of secondary functions dealt with in Part II.

CHAP.
XI.

cellaneous matters are disposed of in Chapter XII. The collection of public information is the subject of Chapter XIII. We then come to the secondary functions which are essential. In Chapters XIV. and XV. we discuss the raising of funds first by way of revenue, and secondly by way of loans. In Chapter XVI. the arrangement of expenditure is described.

Having seen how the duties of government are paid for, we have then to consider the machinery by which they are carried out. Some of these duties the State performs for itself through its own civil service, the organisation of which is discussed in Chapter XVII. There are other duties which the State devolves on subordinate authorities. Chapter XVIII. deals with this subject under the title of local government. In Chapter XIX. we discuss the manner in which the revenues and machinery of the four governments would be distributed, first under a federal and secondly under a unitary scheme of reconstruction. In Chapter XX. Mr. R. R. Gar-
ran shows how this process was begun and how it is still being carried on under the Australian Commonwealth.

CHAPTER XII.

MINOR SECONDARY FUNCTIONS.

The provision of offices, schools, prisons, and other public buildings is a duty which accounts for a large annual expenditure by the public works department of every government.

CHAP.
XII.

Public Works
Department.

Secondly, there are the departments concerned with the supply of stationery and the control of printing, including the government gazettes, in which official announcements of all kinds are made. Except in the Transvaal, where the government maintains its own press, printing is invariably done by contract.

Stationery and
printing.

Thirdly, there are the offices where the archives of the State are kept. In all administration it is necessary to preserve a careful record of every step taken. All the records referring to one subject are, or should be kept together. It is the duty of the archives office to relieve the working departments of the papers they no longer require, to insist on getting them, to see that superfluous records are weeded out and destroyed, and that the remaining papers are so sorted and classified as to be accessible in case of need. It should also provide calendars or summaries for the guidance of the future historian; for public records are the principal material of modern history.

State archives.

CHAP.
XII.

These functions
incidental to all
administration.

No question, however, arises as to whether these secondary functions are proper for national or local governments. Accommodation, stationery, printing and records are necessary for both.

Government
buying:
through
tender boards.

Another secondary function is that of buying articles required for government use.

(2) through
agents-general.

Purchases in South Africa are made so far as possible through tender boards. Goods imported directly by the colonial governments are bought through the agents-general. In the case of the protectorates the work is done by the Crown Agents for the Colonies. The multiplication of these offices in London involves a serious waste of money to the people of South Africa. In the earlier days of colonial self-government the functions of an agent-general were chiefly to buy the goods imported by his government and to negotiate loans, matters in which money can be saved by knowledge and skill. The agent-general is also expected nowadays to push the sale of colonial products. A business undertaking would only entrust such duties to a man who had long experience in commerce and finance. But of recent years there has been a tendency to elevate the agent-general to the position of an ambassador, accredited to represent his colony at the seat of the Imperial government. Increasing use is made of him as a channel of intercourse between the Imperial government and the colonial ministry, and in the choice of an agent-general his diplomatic qualifications are often considered first. But

one man seldom combines the knowledge of a professional buyer with the knowledge of public affairs and the personal gifts required by a diplomat. If, however, South Africa were represented in London by one establishment instead of four, she could easily afford to separate the diplomatic from the commercial duties. The office of agent-general would then be entrusted to an experienced statesman who would leave the purchasing of stores and the raising of loans to a highly paid and properly qualified commercial adviser. The Cape government indeed has already appointed a special agent to open a market for colonial fruit. Local authorities might use the same office just as the protectorates at present use the Crown Agents. The handling of a large amount of business through one office would strengthen the hands of the South African government in dealing with the shipping companies.

In discussing the railway and postal organisations we have noted the economies in the cost of stores which centralised management might effect. The same considerations apply to the goods required by all other departments. Savings on a large scale could be made by bringing the buying, keeping and distribution of public stores in South Africa under one control.

CHAPTER XIII.

INFORMATION.

CHAP.
XIII.

Administration
of all kinds
based on accu-
rate record and
comparison of
relative facts.

No one can have followed the account of the functions of government already given without feeling how complicated and scientific its business is, even in a new country with a small population. Great issues hang upon the judgment of those who guide its policy just as the safety of a ship depends upon the navigating officer. The captain does not guide his ship by guess work or by intuition. He is always accumulating data and working out results. The daily run is measured, not merely by a log dragged through the water, but by the number of revolutions made by the screw. Allowance is made for the known direction and force of currents, and the dead reckoning thus obtained is checked by observations as to the position of the sun. Even so, fogs, storms, unknown currents or icebergs may defeat the most careful navigator and wreck the ship. All the facts necessary to ensure its safety are not susceptible of accurate record and measurement; but the margin of risk can be reduced by recording and working out with care all those that are. But when this has been done, there is still room enough for nerve and intuitive skill on the part of the captain. The navigation of a ship is a good example of scientific admin-

istration. A bank, a railway, an army, a mining group, must each be equipped with an intelligence department whose duty it is to collect and tabulate facts and figures (which are merely the most concentrated expression of facts) and to deduce correct conclusions from them.

CHAP.
XIII.

Much of the information upon which governments act should be prepared for them in the same way by their statistical offices. As in the navigation of a ship nothing should be left to guess work that can be discovered by accurate observation and the comparison of measured results, so it should be in matters of state. The policy of government ought to be based so far as is possible on information collected and prepared on the most scientific lines. In Chapter VI. we have shewn that the question whether South Africa is to become the inheritance of the higher or lower races of mankind, is one which government policy may determine in the next hundred years. At present the simplest facts necessary as a basis for correct conclusions are in dispute. Is the industrial system now accepted in South Africa leading to the substitution of coloured for European labour, or is it not? To answer that question, government should have at its disposal continuous, accurate and carefully framed information from a number of different departments. Periodic reports and returns would be required from magistrates, immigration officers, mining inspectors, agricultural experts and native commissioners.

This should be done for governments by statistical offices. Need of such work in South Africa.

CHAP.
XIII.

Each department has a human weakness for facts and figures interesting from its own departmental point of view. But it cannot always know of itself what data are required as a basis for the wider calculations of government. A government statistician is an expert who acquaints himself with the problems which the government as a whole is endeavouring to solve and instructs the different departments to record such data as will enable him to place before it a correct view of the facts involved.

Waste involved
in keeping and
publishing use-
less figures.

The trade and shipping statistics of South Africa are prepared and published by the statistical bureau of the customs union. The careful preparation and issue of these figures is indeed not the least of the benefits which the union secures. Masses of figures relating to other administrative matters are published by the various governments at considerable expense, much of which is wasted for lack of scientific selection, arrangement and co-ordination. In the absence moreover of experienced criticism and inspection it is impossible to say how far the figures are properly kept or what reservations must be made in using them. A government statistician should be vested with authority to see that returns prepared by the various departments are not only useful but also accurate; for false information is worse than none at all.

One expert sta-
tistician could
do all that is re-
quired in South
Africa.

The cost of a really qualified statistician might perhaps be met in the larger colonies from the economies he would effect in clerical

work and printing. But on any colonial budget his salary might be thought pretentious and out of scale, and indeed one such office could do all that is required for the whole of South Africa. The work of the statistical bureau in Washington shows how valuable a service may be rendered to local authorities, as well as to the national government, by a central office of this kind. The South African colonies, which are simply provinces parading as nations, cannot hope to provide the appliances proper to a national government.

The lack of any organised provision for collecting and digesting information is accountable, in some measure, for the numerous commissions of recent years. In the Transvaal alone the commissions appointed since responsible government was established have cost £12,700 exclusive of printing and stationery. The total cost including these items must be over £20,000. As instruments of enquiry, commissions are subject to this defect, that as soon as they have reported, they disappear. It often happens that no one remains in government circles who is interested in seeing that effect is given to their recommendations. No student can record the whole fruits of research in documentary form, and when, as usually happens, the commissioners are not civil servants, their continued advice is not at the immediate disposal of government. Commissions, however, are mainly of use for awakening

Government
commissions,
their use and
abuse.

and instructing public opinion. An enquiry by commission usually proceeds by taking evidence from witnesses by word of mouth. It is therefore a useful agency where the opinion of the public as well as of the government requires to be formed, provided that it does not neglect, as sometimes happens in South Africa, to set forth the reasons upon which its conclusions are based. The appointment of too many commissions, indeed, tends to produce a slipshod style of report. Many of the most important subjects submitted to commissions, such as irrigation, indigency, customs and native affairs, are South African rather than local in scope. A commission in these cases can do the work better for the whole country than it can for one locality.

Parliamentary
Committees,
their limita-
tions.

Another instrument of enquiry is the parliamentary committee, which ought properly to be used by parliament for obtaining information on points arising from the bills, estimates and other business immediately before it. A parliamentary committee is subject to two limitations which do not affect a government commission. No one but members of parliament can sit upon such a committee, and its work, in all but exceptional cases, must begin and end with one session. For this reason parliamentary committees should only be used for their proper objects, the investigation of matters upon which parliament requires to be advised in the course of the session.

CHAPTER XIV.

REVENUE.

Statement No. XXII. contains a comparative account of all the sources from which the income of the four self-governing colonies is drawn. Some of these revenues are derived from public property in the hands of the government, such as land, buildings, or money put out at interest. A second class of revenue is derived from the payments that government requires for services which it renders. The best examples are those offered by post offices and railways. These two classes of revenue are such as a private corporation might enjoy and their amount is primarily determined by the cost or value of the special services rendered. Fines, forfeitures, escheats and similar windfalls are a third though minor source of public income. The fourth and most important source is taxation. The method of collecting these taxes is shown in Statement XXIII. The amount which can be raised by forced contribution is primarily determined by the needs of the government and ultimately by the taxable capacity of the people.

CHAP.
XIV.

Sources of
revenue classi-
fied.

Statement No.
XXII.

(1) Public assets.

(2) Payment for
services ren-
dered.

(3) Fines and
forfeitures.

(4) Taxes.

Statement No.
XXIII.

CHAP.
XIV.

Principal object of enquiry to distinguish local from national revenues. Question answered in respect of first three classes of revenue.

Our immediate object is to afford the reader the means of deciding what are the sources from which the national government should derive its revenues, and what other sources could properly be assigned to the needs of local administration. So far as the first two classes of revenue are concerned—those derived from public property or from services rendered—the answer is obvious. Such income must accrue to the authority which holds the property or which conducts the service in question. Monies derived from the rent or sale of property, from interest on loans, and from services rendered by the railways, posts, telegraphs and telephones may therefore be dismissed from further consideration. We have already provided the material for answering the questions which arise in respect of such revenue in Chapter VIII. which dealt with the question whether these properties and services should be placed in the hands of the national government or of local authorities. Fines and forfeitures should properly go to the authority principally concerned in enforcing the law under which they are imposed. The local authorities, for instance, should have the benefit of fines imposed for breach of public health laws, for the enforcement of which the state has made them responsible.

Taxes classified for purposes of discussion.

There remain the taxes imposed by statutes enacted by the various colonial legislatures. These may be grouped under the following heads :—

Customs.
 Excise.
 Income tax.
 Succession duty (*i.e.*, a duty on the transfer
 of property on death).
 Poll tax.
 Native taxes.
 Mining revenue.
 Stamps.
 Licenses.
 Transfer duty (*i.e.*, a duty on the transfer
 of fixed property *inter vivos*).
 Land taxes.

Customs are at present the only tax Customs the
only uniform
tax. imposed on a uniform scale and collected in
 a uniform manner, throughout the four self-
 governing colonies. They yield at present
 37·9 per cent. of the income of the four colonies,
 excluding any revenue from railways, ports and
 harbours. The whole of British South Africa,
 with the exception of North-eastern Rhodesia
 and Nyasaland, is at present included in what
 is known as the customs union. This means
 that all the governments concerned have
 agreed to adopt certain tariffs and that
 their legislatures have ratified this agreement
 by passing identical legislation for the pur-
 pose. Although Southern and North-western
 Rhodesia are included in the union, they have
 no power to impose higher duties than were
 levied in the Cape Colony at the time when
 the British South Africa Company received
 its charter. They have therefore to allow

CHAP.
XIV.

Working of cus-
toms union de-
scribed.

rebates from the duties imposed under the present union tariff.

This union while it lasts, secures internal free trade; though some colonies still manage to secure an illegitimate species of protection for their own products by according them differential rates on their railways. Under the customs convention, dues paid on goods cleared at the ports but consigned to an inland colony are collected by the coast governments on behalf of the inland governments for a charge of 5 per cent. The importer has the option of clearing his goods, either at the ports, or at some inland customs house, and as a matter of fact a large proportion of the customs is still collected inland. It must not be inferred, however, that the revenue when collected, is pooled; for each colony is entitled to the duty on goods consumed within its own borders, just as it would be if no convention existed. An elaborate and expensive machinery has therefore to be maintained in order to ensure that the duty paid in one colony on goods which are afterwards transported elsewhere, is credited to the government within whose jurisdiction they are finally consumed. When goods are despatched by rail from one colony to another, whether they consist of colonial or imported produce, the transaction is subject to a complicated system of record and advice. Duplicate forms must be filled in, and one set of copies serves for the consignor, while another set is supplied to the customs bureau.

This is an office at Cape Town jointly controlled by the directors of customs of the various colonies, which costs some £20,000 a year. Its principal function is to trace the movement of goods from colony to colony, by means of the returns supplied to it, and to credit the revenue yielded by each consignment to the government within whose territory it is finally consumed. This is the reason why travellers from abroad who have submitted to customs inspection at Cape Town or Durban, find with surprise that they have still to undergo a second inspection on arrival in the Transvaal.

The union is in fact a make-shift with many defects. Some colonies are more in need of revenue than others; but whether a colony has a surplus or a deficit, it cannot adjust its principal source of revenue to redress the balance. The union moreover is very unstable; for any one of the parties to the agreement may withdraw from it, on giving twelve months notice, and when one of them gives notice, all the others have practically no option but to reconsider the whole arrangement. The union therefore can never count on having more than twelve months life before it, a very slight security to merchants and manufacturers who are anxious to know what the fiscal conditions will be before they risk their capital. With all its defects, however, the union has this merit that, so long as it stands, it prevents the existing governments from embarking on a

Faults and
merits of the
system.

CHAP.
XIV.

policy of commercial hostility towards one another. Without it, all the colonies must have plunged into an internecine war of tariffs and rates, in which, sooner or later, the Imperial government must have been called upon to intervene. The existence of the union, at the moment when South Africa is establishing a national government, places her in a position of marked advantage, compared with America, Canada, and Australia, at similar crises of their history. It means that the national government when it begins its career will find the most important part of the public revenue, already raised in a uniform manner.

Excise.

The next item on the list of revenues is the excise levied on articles produced in South Africa. Beer and spirits are at present the only articles subject to this tax. Excise duties are so closely connected with the customs that they should clearly be fixed and collected by the same authority. If local authorities were able to fix the excise, they would also need to have power to charge duties on products imported from other areas; but this would impair the fiscal unity of South Africa. It may be objected, however, that the excise might be fixed on a uniform basis by the national government and the collection left to local authorities. But in order to distribute the tax properly, it must be levied on consumption and not on manufacture. A system would therefore have to be established, like that which exists at pre-

sent under the customs union, for ensuring that the tax should be paid where the beer or other article subject to excise was consumed. The local authorities in fact would have to maintain some customs machinery of their own. All these considerations point to the nationalisation of the excise.

CHAP.
XIV.

A study of the analysis of this and of the other taxes tabulated in Statement No. XXII. will serve to emphasize the conclusions arrived at in Chapter IV. as to the results which follow, when a number of independent legislatures endeavour to effect the same purpose. They end by effecting it in different degrees and in extremely different ways. In spite of a certain similarity in the taxes, partly attributable to history, partly to imitation of the nearest example, there is little uniformity either in the burdens imposed or in the manner of their imposition. It is safe to predict that, whatever taxes are allocated to the purposes of a national government, they will require to be remodelled on a uniform basis as soon as possible. The question which of these taxes should be fixed and collected by the national government and which by the local authorities, is far too difficult for off-hand settlement. Before an authoritative answer could be given, it would be necessary to undertake a laborious investigation into the principles of taxation on the one hand and of local conditions on the other. All that can be attempted in a work like the present is to hazard a few conclusions and leave the reader to consider how far they are valid.

Other taxes.
Their diversity.

CHAP.
XIV.**Income tax.**

In South Africa the income tax is peculiar to the Cape Colony; but sooner or later a united South Africa is certain to turn to this source of revenue. An income tax is most unsuitable as a source of revenue for a local authority, on account of the difficulty of deciding where the income of each individual should be taxed. Any attempt to do so would in many cases give rise to over-lapping on the one hand and to waste on the other. The settlement of the tax-payer's domicile would be certain to involve costly litigation. An income tax must therefore be regarded as a source of revenue proper to the national government.

Poll tax.

Similar reasons apply in the case of a poll-tax. If levied by local authorities there will be constant disputes as to where the tax-payer is domiciled, and the cost and worry of efficient collection would be out of proportion to the value of the tax. These objections, however, apply with less force to a native population, in so far as their domicile is determined by a system of travelling passes.

Succession duty.

The same argument applies in the case of succession duty. Apart from these reasons, however, any form of succession duty would be an unsuitable tax for a local body to impose, because in a small community its annual yield would be most uncertain.

Native pass fees.

Native pass fees should of course be levied by the authority entrusted with the administration of the pass system. In Chapter VI. we have seen that the strongest of all reasons

for South African union is the need of some government competent to exercise a general control over native policy. It does not follow however, that a national government might not delegate certain departments of native administration to local authorities, retaining always the right to modify or withdraw the powers delegated. Even as things are, colonial governments delegate to municipalities power to regulate locations and to administer the pass system within their own areas. Together with the powers the national government might also delegate a certain proportion of the native revenue. But it would probably find it necessary to confine the imposition of the local taxes within certain specified limits, in order to remedy the extreme inequality in native taxation which at present occurs between one colony and another.

The next item is mining revenue, which Mining revenue cannot in practice be separated from mining administration. It can scarcely be to the advantage of this country that the conditions, under which mining enterprise is to develop in the future, should differ radically in principle as well as in detail, on different sides of certain artificial boundaries. If the administration be nationalised, so also must the licenses and fees which pertain to it. But these are of small importance compared with the power of taxing the profits of the industry which should certainly rest in the hands of the national, and not of the provincial, governments. In the Transvaal at

CHAP.
XIV.

any rate the state has asserted the right to draw large revenues from profits earned from the mining of precious metals and precious stones. The discovery of a rich diamond mine or gold bearing reef would yield revenue out of all proportion to the needs of a local authority. The public benefit derived from minerals should clearly accrue to the nation at large, and not to the inhabitants of any limited area in which they chance to be found. This principle was indeed recognised, when all mining values in the Transvaal were exempted from local rates. To assimilate the taxes now levied by the different governments on existing properties is out of the question. It might even be well if the constitution were to fix the taxes on ground already proclaimed for mining at their present level in order to promote the feeling that South Africa is a country where vested interests are studiously respected. On the other hand it would be advisable to bring the development and taxation of all future mining enterprises under a uniform law.

Stamps.

The next head of revenue is the taxes on bills of exchange, deeds, and other legal instruments, which to be valid, require to be stamped to the amount of the duty prescribed by law. No argument is needed to show that such laws should be uniform and that stamps should be issued by a central authority.

Other taxes.

The only important sources of revenue which still remain are the imposts on fixed property, that is to say, transfer duty, land

taxes, and such licenses as are incidental to whatever functions might be assigned to local authorities. Amongst these may be included licenses for the retail sale of liquor and shop licenses for retail trade. All these are taxes which may be localised; but in order to understand why this is so, it is necessary to consider the principles which govern the levying of compulsory contributions by the state.

CHAP.
XIV.

Each member of society has a number of wants, and there are agents of two kinds for satisfying those wants. One is private enterprise, the other is the state. The supply of bread, for instance, is left to bakers, and the cost of producing it is met by the consumers, who each pay a certain price for every pound of bread consumed. The great merit of this system is that it imposes a self-acting check on waste, and for this reason the state charges on the same principle, so far as it can, as for instance in the case of the post office. But there are certain services, such as military and police protection, which cannot be rendered separately to each individual citizen, but only to the community as a whole. It follows that such services cannot be wasted by the private consumer, nor can they be withheld from him in default of payment. Services of this kind for which it is not possible to exact payment for value received are the primary business of the state. Most government work is indeed of this nature, but the state as well as the baker must have money to pay for the work it does, and in so far as it

Division of national from local taxes depends on first principles of taxation.

CHAP.
XIV.

Equality of sacrifice proper basis for distributing taxation.

cannot depend on voluntary payment for services rendered, it must resort to compulsion and oblige the citizens to contribute the necessary funds. As it cannot charge this forced contribution according to the benefit received, it should treat the taxpayer on the same principle as a driver treats a team of pack animals. In distributing the load the driver recognises that, while all his team are to travel the same distance at the same pace, some of the animals are weaker than others. His object therefore is to equalise the strains and not the loads; for if he were to impose the same burden on each, the weaker animals would be exhausted before the stronger and stop the progress of the whole team. Acting on the same principle the state will endeavour to equalise not the amounts contributed by the taxpayers, but the sacrifice involved to each by the contribution. It will not exact a fixed amount or even a fixed proportion of each man's means, recognising that a deduction of a tithe or a quarter from all incomes, involves a heavier sacrifice for the poor than the rich. Its aim will be to attain equality of sacrifice so far as is possible. Were it not for the difficulty of assessing the incomes of the poorer classes, and of collecting direct taxes from them, a carefully graduated income tax might perhaps be regarded as the ideal form of compulsory contribution.

Localisation of taxes a safeguard against fiscal injustice.

The practice of charging individuals irrespective of the benefit received necessarily means the distribution of benefits irrespective

of the charge exacted. A principle like this is always open to abuse, and is only to be justified in so far as the community would suffer as a whole if it were not applied.

The safest course is always to insist on the principle of allocating burdens, so far as is possible, according to the benefit conferred. It often happens that the benefit of some public service, which cannot be appropriated to individual citizens, can still be appropriated to local communities and charged to them. This localisation of public charges is obviously a step in the right direction. For the inhabitants of towns, for instance, protection from fire is at once more necessary and more easily rendered as a public service, than for people who live in country houses. Farmers ought not to be called upon to pay for municipal fire brigades which can render them no assistance in case of need. The charge is one that every town should meet for itself. A town council, however, is faced by the same difficulty as the central government. It cannot apportion the cost of the fire brigade amongst the citizens according to the benefit it confers on each. It has therefore to meet the cost by forced contribution levied on the citizens according to the ability of every man to bear the charge. Individual wealth is therefore subject to forced contributions of two kinds. The citizen must bear local as well as national taxation, and both should be levied in proportion to his means.

But here we are at once met by a difficulty.

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Fixed property
the only mea-
sure of local
obligation.

A citizen can belong to one state only; but he may live, do business, or own property in a number of different local areas. If each of these areas were allowed to tax him on the basis of his total property, the citizen with scattered interests would contribute far more than one who concentrated his interests in one locality. There would in consequence be no real equality of sacrifice. A graduated income tax, however ideal for national purposes, would, if employed for local taxation, drive taxpayers to confine their interests to one place. It would impose a serious restraint on the freedom of the person as well as of trade. Some working rule has therefore to be found, which will enable each local authority to tax the citizen only on the part of his property corresponding to his interest in its own area. The best working plan is, like most of the methods of government, a rough one. It consists in taking as the measure of a man's liability to contribute to the local authority so much of his property as can be localised in its area. This means in practice that the value of his fixed property must be taken as the measure of his local contribution, because this is the only kind of property whose local habitation can always be ascertained. Land and the fixtures upon it must therefore be regarded as the proper subject for local taxation.

Defects in the
present system
of property
taxes.

It cannot be said, however, that property taxes are assessed at present on any rational basis. The so-called farm and erf taxes are

not taxes at all, but quit rents charged irrespective of the value of the land. In any case they are insignificant in amount. Transfer duty is simply a tax on the conveyance of land, and a clog on its free development. All these taxes should be swept away. A property tax on the ownership of land, assessed according to its value, might then be introduced as the basis of local taxation.

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Before we leave this subject it may be as well to mention one reason why taxes levied on the value of fixed property are unsuitable for national purposes, in a country of wide extent. The larger the area to be assessed, the more difficult it is to effect an even assessment. Obviously it would be easier to prepare an even valuation of all the land in the Oudtshoorn district than in British South Africa. The knowledge of land values is to a great extent the knowledge of local men. In each district there are valuers who could make an accurate assessment of every farm included in this area. We may be sure, however, that there is no one at present in South Africa who could be trusted to value the land from the Cape to Tanganyika, and bring each district into proper relation with a common standard of assessment. In countries like France, India, and Egypt, where property taxes are levied for national purposes, an attempt is made to overcome the difficulty by entrusting the valuation to a department of officers specially trained, like excisemen or

Why property
taxes are un-
suitable for
national pur-
poses.

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Local bodies
when used as
agents for the
performance of
national duties
must be subsid-
ised from na-
tional funds.

customs officers, whose duty it is to maintain a constant process of revision.

It must not be inferred from the arguments adduced in these pages that fiscal justice is the only reason for entrusting public duties to local authorities. They, no less than the civil service, are agents of the national government, and they ought to undertake whatever duties can be better administered by them than by government departments, even though the proper performance of such duties is of interest to the nation at large. Education, for instance, is a national as well as a local interest. It must not be assumed therefore, that the whole cost of all duties undertaken by local authorities, should be met from local taxation. The state must be expected to provide for part of the cost of the duties imposed on local authorities, from the general revenues of the country. But government has not the same hold over local authorities as over their own servants, and, whenever it entrusts the former with the spending of its money, it finds it difficult to enforce economy. A local body so long as its funds are drawn from national sources, has a direct financial interest in spending as much as possible in its own area. Unless some checks on extravagance are established the spending of national money through local authorities may prove one of the shortest paths that a nation can take to bankruptcy. An arrangement, of which the pound for pound system is the commonest type, affords the most

effective check, because it provides that whatever a local authority does, a certain proportion of the cost incurred must be taken from the pockets of its own electors. Another safeguard is for government to retain the right to inspect the work done by the local body and to withhold its contribution in whole or in part unless it is satisfied with the results attained. A third expedient is the audit of local accounts by the state.

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It would seem therefore that while fixed property should be reserved for local taxation, revenues derived from it must be largely augmented by grants from national funds. Such grants, however, should be made in some fixed and uniform proportion to the revenues raised by each local authority for itself, and the national government should have power to withhold them, wherever it finds evidence of waste or neglect.

Conclusions
summarised.

“Every tax ought to be so contrived as both to take out and keep out of the pockets of the people as little as possible over and above what it brings into the public treasury.” In seeking a principle of division between national and local sources of revenue this famous canon of taxation must always be borne in mind. If no account be taken of injustice to classes, worry to individuals, expense to the state or hindrance to business, almost any tax can be collected in any kind of area. In the German Empire, for instance, the income tax is appropriated to the states, in disregard of all such considera-

Evil results of
faulty taxation.

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tions. Even so, South Africa may divide her revenues between the central and local governments in whatever manner she chooses, but always at a cost; and that cost will be none the less heavy because it will continue to be paid unseen.

Need in South
Africa of a uni-
form system.

At the present juncture it is all important to realise how a faulty system of taxation encourages public extravagance on the one hand while retarding private industry on the other. It is a double clog on the development of national wealth, and it is impossible to survey the medley of taxes in South Africa without perceiving the urgent need for reform. Under no conceivable form of union can the present taxes remain as they are. Of necessity they must be revised, and this we may count as one of the certain benefits that a reconstruction of South African government will bring. Taxes must always be burdens but they need not be fetters, and the opportunity is before us of so adjusting the load as to impede as little as possible the productive industry of the people.

Such reforms
should not be
attempted in the
constitution, but
left to a subse-
quent commis-
sion to work
out.

To do this requires not only a profound knowledge of the principles of taxation, but also a careful study of the local, as well as of the general conditions of the country. It is in fact a task which demands some years of research on the part of a commission appointed for the purpose, and not one which should be undertaken by the National Convention, appointed to draft the Constitution. If any system of taxation is fixed on the

country by the Constitution, sooner or later it is certain to end as it has in Germany, by becoming a millstone round the neck of the national government. It would be wise therefore to effect some provisional working arrangement, by means of which the government of a united South Africa could be carried on for the first few years. The Constitution itself might provide for the appointment of a carefully chosen commission to investigate the whole system of taxation and to prepare a scheme for submission to the national government and parliament.

CHAPTER XV.

DEBT.

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Principle under-
lying State bor-
rowing.

Some of the costlier works and duties required for the public convenience or safety continue to benefit the community long after they have been finished. A bridge or barrack built in two years may last fifty. The State profits for all time by measures, such as the repulse of armed invasion, which are necessary to preserve its very existence. In former times resort was had to a variety of shifts to meet these exigencies. Special contributions called liturgies were imposed by the democracy of Athens on wealthy citizens who were obliged to furnish a ship or a regiment in time of war. Benevolences or forced gifts were exacted from the rich by mediæval kings. Both were measures calculated to arrest the growth of enterprise by creating a sense of insecurity. The practice of hoarding favoured by eastern monarchs is a burying of national talents in the earth. When a modern state however has charges to meet in excess of its current revenue it borrows the money, and if it borrows with prudence occasions the minimum of disturbance or hindrance to trade. Public borrowing is in fact a contrivance for spreading the incidence of a particular expenditure over an extended period of

time, and thereby charging individuals for the benefits they receive as they receive them, that is to say, for attaining a more correct incidence of taxation.

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Debts incurred in respect of such works as bridges or public buildings, or for the purpose of defence may be classed as non-remunerative. On the other hand the State may wish to construct or acquire harbours, railways, irrigation schemes or other large undertakings such as may be expected to yield sufficient revenue to meet the interest on the capital involved and maintain its value. Debts of this character may be classed as remunerative.

Non-remunerative and remunerative debts distinguished.

As loans are anticipated revenue, they can only be raised by an Act of Parliament. Such acts as a rule authorise the government to raise loans of a certain amount and to apply them to certain purposes specified in a schedule. The government is likewise ordered to set apart from the general revenues of the colony so much money as is needed to meet the interest on the loan from time to time, and in some cases for contributions to a sinking fund in addition.

Normal security offered for public loans.

Sometimes, however, a particular as well as a general security is offered. The loan raised for the joint service of the Transvaal and Orange River Colony in 1903 is a case in point. The loan in this instance was charged specifically on the revenues and assets of the Transvaal by an act of the Transvaal legislature. As, however, the loan was also to be raised for the service of the Orange River Colony, the net revenue from the whole of the Central South

Special security sometimes offered as well.

African Railways was allocated to meet the loan charges. This was done by order-in-council because the Transvaal legislature had no jurisdiction over that part of the railways which lay within the jurisdiction of the government of the Orange River Colony. This complicated and unusual procedure was of course due to the fact that the loan was raised subject to the guarantee of the Imperial government. For the same reason the interest and sinking fund of the loan were made a preferent charge on the revenues of the colony as against charges for any subsequent loans. But whether the act does or does not specify particular assets on which the loan is charged, the security to which the lender looks, in fact, is the capacity and willingness of the community to pay taxes.

Obligation of
State to its
creditors moral
rather than
legal.

When a private person or corporation borrows money, the transaction takes the form of a contract entered into by debtor and creditor in accordance with the statute or common law of some state. In the event of default the creditor can call upon the government of that state to put him in possession, if necessary by force, of so much of the debtor's property as is necessary to satisfy his claim. It is therefore a legal obligation in the proper sense of the term. The relation of a sovereign state to its creditors is somewhat different, for in this case the creditor lends his money simply on the faith of the law ordering the government to pay the interest, and in some cases to repay the capital, within a certain period. If the legislature were to repeal that law, or if the government with the

connivance of the legislature, neglected to meet the charges, no legal machinery exists whereby the creditor can enforce his claim. It cannot, therefore, be called a legal claim in the strict sense of the word, because the term "legal" always implies the existence of some superior sovereignty competent to enforce the obligation on the parties involved. The obligation of a state, therefore, to meet its liabilities is not a legal debt, but a debt of honour. It has always to remember that because society cannot enforce debts of honour, it visits defaulting debtors with the heaviest penalties. The individual who repudiates a debt of honour is punished with social ostracism, and a state, which repudiates its debts, with financial ostracism. In the case of a legal transaction the letter of the contract is all important, and cannot be changed except with the consent of both parties. The form of a state debt, like the form of any other debt of honour, can be changed at will by the debtor, and for this very reason the spirit of the transaction is all important. If the debtor in any way alters the form he must be scrupulously careful to do it in such a way as will satisfy the whole world that the substantial rights of the creditor are maintained.

These principles are of such importance that it may be well to illustrate them by an historical example. Before union the Canadian provinces had each raised loans, the interest on which was charged on their several revenues. By the act of union a great part of those

The form of security changed in the case of Canada.

revenues were transferred to a new government, that of the Dominion, without the consent of the bondholders; for in the nature of the case their unanimous consent could not be obtained. By act of the Imperial parliament, passed at the instance of the Canadian provinces, these debts were charged on the revenues of the new government. The letter of the obligation was freely altered at the will of the debtors. But no one hinted that the slightest departure had been made from the spirit of the original obligation, because everyone recognised that the bondholders had been given a better security than they enjoyed before. It is important to note that the sanction of the Imperial government afforded the bondholders the best possible guarantee that nothing had been done to impair their rights. Such changes in the form of public obligations are more safe and more easy to effect in the colonies of the British Empire than in independent states, because they require the sanction of the Imperial government, whose authority in such a matter the bondholders would regard as beyond suspicion of bias.

Right of further
borrowing on
equal terms usu-
ally retained.

Another very general characteristic of state loans remains to be noticed. When governments borrow they seldom pledge themselves not to borrow more until the debt has been repaid, though they sometimes, as in the case of the Transvaal, give the lenders a preference over subsequent loans. Usually the government retains an indefinite right to borrow more and to place future lenders on the same terms as its existing creditors.

In raising a loan the government must specify whether it retains the right or undertakes the obligation to repay the capital, and if so, under what conditions and after what periods such payments can be made or claimed. If no such right or obligation is specified, the loan takes the form of a perpetual annuity which cannot be redeemed except by agreement between the creditor and the debtor. A debt like this, in fact, can only be wiped out by purchasing the stock at its market price. Generally, however, the government retains the right to redeem the stock at par, after a certain date, but does not give the bondholder the right to claim repayment. Sometimes it is provided that the government shall have the right to pay and the bondholder to be repaid on the same date. Usually, however, the right of the government to redeem the stock begins at one date and the right of the bondholder to claim repayment at a later date. Government has then a period of years within which to find the cash for redemption, and need not be forced to raise it at a time when money is dear.

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Terms and
methods of re-
payment.

It sometimes happens, however, that before the moment for redemption arrives, the loan may have been wiped out in whole or in part by means of a sinking fund. A sinking fund means monies set apart from time to time for the purpose of wiping out the debt. These monies may be invested in securities, so that the government will have assets to sell when the date of redemption arrives. The more usual plan, however, is to use the sinking fund

Sinking funds.

for purchasing the stock to be redeemed in the open market. This, under normal conditions, is the best way of wiping out a public debt, because the presence in the market of a government as a large and steady buyer of its own stock helps to maintain its saleable value, and that value determines the rate at which it can raise further loans if it wishes to do so. It is for this reason that sinking funds are often prescribed in the act authorising the loan. For example, the act authorising the loan of thirty-five millions for the Transvaal and Orange River Colony, requires that one per cent. of the total amount of the loan should be paid annually by the government to trustees as a sinking fund and invested, if possible, in the stock itself. Frequently, however, a sinking fund is provided by a general act prescribing that a certain sum of money shall be set apart annually for the liquidation of debts to which no special sinking fund applies. Such acts usually authorise the government to employ any surplus or other windfalls which may be realised, for the purpose of a sinking fund.

South
debts.

African

The debts of the four self-governing colonies may now be examined in the light of these remarks. A detailed account of them will be found in the tables included in Statement No. XXIV. From this it will be seen that on December 31st, 1907, the aggregate debt of the colonies was in the neighbourhood of £108,000,000, of which at least two-thirds had been spent on remunerative undertakings, such as railways, harbours, and telegraphs. Only

one-third, or roughly speaking £35,000,000 can be said to be unremunerative debt (which is not to be confused with unproductive debt). These debts, remunerative and otherwise, include from forty to fifty different classes of stock, liable to interest at rates varying from three to five per cent. Five of the debts incurred by the Cape Colony, amounting to a little more than £1,000,000 in all, are perpetual annuities. The remainder are all redeemable, and some of them subject to special sinking funds.

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If these multifarious debts were consolidated in the hands of a central government, it might then proceed to consider how far it would be possible to reduce the burden by paying off some of the stocks with money borrowed at a lower rate of interest, and how far the debt could be simplified by reducing the number of different stocks. This and kindred operations are described by the name of conversion; and throughout this discussion we must never allow the two operations of consolidation and conversion to become confused in our minds.

Processes of
consolidation
and conversion
distinguished.

If the numerous South African stocks were consolidated in the hands of a central government, minor economies in administration would be effected at once. But as the dates for redemption fell due, more substantial advantages would result. By reference to Statement No. XXIV. it will be seen that the largest outstanding loan of the Cape Colony, amounting to £9,705,678, and the largest loan contracted by Natal, amounting to £6,000,000, both be-

Consolidation.

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Memorandum
on transference
State debts to
the Common-
wealth, ordered
to be printed by
the parliament
of the Common-
wealth, 22nd
June, 1906.

come redeemable in the year 1929, and must both be redeemed by the year 1949. In an able memorandum on the Australian debts, Mr. Coghlan, the Agent-General for New South Wales, remarks: "As there is always a tendency to postpone the redemption as long as possible, in the end the fixing of a maximum as well as a minimum date usually means that the more remote becomes that predetermined for redemption. . . ."

It might easily happen, therefore, that in the year 1949 the Cape Colony and Natal might find themselves competing in the London market for nine millions and six millions respectively, which they might be forced to raise on any terms that might be exacted from them. It would be an obvious advantage to the South African taxpayer if the duty of the raising of loans required for redemption were in the hands of one government instead of four. Consolidation would also benefit South Africa if the credit of the central government were better than that of the four separate colonies. Here again we may quote the opinion of Mr. Coghlan with reference to the analogous case of the Australian Commonwealth:

"It has been thought right to make this discursion into a matter somewhat polemical in order to explain why it is that under present conditions, if the Commonwealth were to take the place of the various states in the London loan market, it would probably not be able at first to obtain money on better terms than the states could do for themselves. Some of

“the leading brokers who deal with Australian stocks in this country—men of wide knowledge of financial conditions—have been consulted in this matter, and their views are in agreement with those herein expressed, which have been formed from independent observation; but they also say that in the course of time the Commonwealth will undoubtedly stand in a superior position to that of any of the states, provided that the confidence of the investor in the policy of the government remains unimpaired. . . .”

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In 1888 Mr. Goschen was advised by the Conversion. leading bankers and stockbrokers of London that one large uniform stock would be more freely bought and sold than a number of small ones, and the fact that a stock is easily marketable tends to maintain its value. If therefore the credit of the central government were only as good as that of the separate colonies, it could still do something to improve that credit by converting the various debts as they become redeemable into one uniform South African stock. If, however, in the course of years a central government were able to borrow money at rates lower than those payable on existing stocks which have become redeemable, it might then, like Mr. Goschen, repay the bondholders either in cash or in stock at a lower rate of interest. Consolidation would render possible the gradual conversion of the multifarious colonial stocks into one uniform South African stock, which would probably stand in the market at a better figure and bear a lower average rate of interest.

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Possible objec-
tions to consoli-
dation.

As we have shewn, the debts of the State are not legal debts in the proper sense of the term, but can only be regarded as debts of honour. Although there can from the nature of the case be no legal obstacle to consolidation of South African debts, we have yet to consider whether any injury would be inflicted thereby on any class of stockholders. For the moment the inland colonies are clearly in a stronger financial position than the coast colonies, which have been incurring deficits for several years. The assumption of the debts of the latter by a South African government would be a clear advantage to the bondholders. The case of the bondholders of the inland colonies is somewhat different. In the event of federation, the existing States would continue intact and would remain liable for their debts, the federal government assuming, as in Canada, a collateral liability as well as the administration of the debts. In the event of unification, however, the four sovereignties in virtue of whose power to tax the various loans have been raised, would disappear and give place to one sovereignty, which would of course have to assume the whole of the debts. The railways of the Transvaal and Orange River Colony would have to remain pledged to the Transvaal bondholders. They might, however, have cause to complain that the security offered by a united South Africa was not equal to the security offered by the Transvaal with its gold mines taken alone. What, moreover, would become of their preference on the Transvaal revenues over all sub-

sequent loans? These points might be met by securing to the Transvaal bondholders a preference over a proportion of the South African revenues corresponding to the proportion which the Transvaal revenues bear to the total revenues of the four colonies at the date of union.

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A government which desires to change the form of its obligations is usually met by the difficulty that its bondholders are too numerous to agree to or even to discuss the proposed alteration. The case of the Transvaal debts however is greatly simplified by the fact that the loan is guaranteed by the Imperial government. The ability and willingness of Great Britain to meet its obligations rather than that of the Transvaal is the real security for the loan. So long as the Imperial government is backing the bill the bondholders will have no cause to complain of any measure of consolidation which that government may accept. So far as the Transvaal debt is concerned, South Africa is in the unusual position of having one great creditor with whom to consult, a creditor whose deliberate sanction is required before a change of any kind can be made. If liability for the guaranteed loan were assumed by a South African government, the Imperial government might well see its way to foregoing the preference which it now enjoys.

A table is included at the end of statement No. XXIV. shewing the comparative cost of the four colonial debts per head of the population. The comparison so made must be taken

Position simplified by Imperial guarantee of Transvaal debt,

Comparative incidence of colonial liabilities.

Statement No. XXIV.

as subject to certain most important reservations. To begin with we ought to take into account the ability of each colony to carry the debt it has assumed, and to do this we should need to know the average income of the taxpayers. We should then be able to shew what proportion of that income is expended in meeting the charges on public debt. This however is impossible, owing to the lack of proper statistical offices. It would be necessary in fact for each government to spend some years in collecting and tabulating data before they could arrive at any trustworthy estimate of the average income of the private citizen. But even then the revenues from mines and more especially from the gold and diamond mines are a complicating factor, for we ought to consider how far the taxation drawn from them is paid by oversea shareholders, and to correct the comparison accordingly. The difference in the value of money in the coast and inland colonies has also to be taken into account. We have further more to decide whether the comparison is to be based on the total population or on the white population alone. The latter is the standard more usually employed; but the justification for doing so is far from evident, for in many parts of South Africa the coloured population produces more wealth and contributes more revenue than a large proportion of the white population. The argument that political control rests in the hands of the whites is irrelevant, for no one in comparing the indebtedness of Great Britain and Russia would think of

confining the calculation to the Russian bureaucracy which rules the country and leaving out of account the great mass of the population who are destitute of political power. We have taken, therefore, as the best standard of comparison available under the circumstances, the average amount of taxation paid in each colony per head of the total population. In attempting this comparison we must decide also, whether we are to take the whole debt or the unremunerative debt only. It may be argued that if harbours and railways, the principal revenue earning assets, are placed in the hands of a central government, each of these undertakings may be said to pay for itself. The harbours, however, and also the railways of the Cape Colony are at present working at a loss. If the harbours and railways now vested in the three administrations were each worked as commercial undertakings with a sole view to profit, the Central South African railways is perhaps the only one which could be made to pay its way. In view of these difficulties the comparison has been worked out on the basis of the white as well as of the total population, and for the unremunerative as well as for the total debts.

It must not of course be assumed that, if the **Compensation** management of the various debts were centralised in a federal government, the liability for the debt charges would also be pooled. In Canada the consolidation of the provincial debts was accompanied by a complicated system of compensation, intended to protect the provinces which had borrowed less from sharing the heavier burdens incurred by those

which had borrowed more. All sorts of schemes for compensation might be devised, and it is only a question of bookkeeping to give effect to them. In the event of federation the question of consolidating debt and of compensation between the different states could be left for subsequent settlement as it was in America and in Australia. When, however, the debts are consolidated in the hands of the federal government, it will be a question of vital importance whether the States are to retain the power of borrowing afresh. The constitution might indeed provide that if the existing colonial debts are assumed by the federal government, all capital monies required by the States for the future should be raised and loaned to them by the federal government itself. In other words the federal government would become the joint borrowing agent of the States. Unification, on the other hand, would of course involve a simultaneous consolidation of colonial debts. But it would also be necessary to supersede the colonial taxes with a system of taxation which would be uniform throughout South Africa. So far as national taxes were concerned each man would then contribute irrespective of locality and according to his means, and no scheme of compensation would be required to equalise the burden of the consolidated debts, as between one colony and another. The present colonial areas would cease to have any financial meaning when the revenue laws were made uniform throughout South Africa, and the taxes were paid into one national treasury.

CHAPTER XVI.

THE CONTROL OF EXPENDITURE.

Having now shown how the revenues of the various colonies are obtained, we have next to consider how the annual expenditure is controlled, and in doing so our aim will be to describe facts rather than to draw conclusions. Every kind of civilised government must reduce its expenditure to the form of a budget, and no question arises therefore, as to whether this particular function should be assigned to the national or to the local authority. It is essential to understand, however, what the operation means, and how it is carried out.

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The Budget.
Necessity of understanding its import.

The first step in the determination of expenditure is to frame an estimate of the money, which the various sources of revenue may be expected to yield in the coming year. These estimates of revenue are initiated in the treasury itself. Such forecasts are of course based to a great extent on the experience of the previous year, but allowance must be made for any anticipated changes. For instance the customs tariff may have been altered and the effect upon the return from each article in question has to be calculated. The calculation is not always easy, for re-

Estimates of revenue framed by treasury.

duction of duty leads to increased consumption, and *vice versa*. It sometimes happens indeed that a reduced tariff yields more revenue instead of less. The estimate must also allow for known changes in the policy of the government. But the most difficult portion of the task is to assess those items of the national income which depend upon general economic conditions; in other words to gauge the whole business of the country closely enough to estimate the effect of a coming expansion or shrinkage of trade.

Estimates of expenditure initiated in spending department and finally digested in treasury.

While the treasury is considering what revenue the government will have to spend, it invites the spending departments to say what their respective requirements will be. Each minister, in response to this invitation, orders the departments under him to frame estimates of their needs, and the heads of those departments communicate the order to the heads of the sub-departments. Each of these begins by framing an estimate of his requirements, and when these different estimates are laid before the head of the department, they often amount to a sum greater than he thinks he is likely to obtain. As a rule each sub-department protests that it cannot do with less, and that the savings ought to be effected by one of the others; and then the head of the department has to decide between them, to show where reductions can be effected, and to insist upon their being made. The departmental estimates are then laid by the permanent head before his min-

ister, and generally each minister has to repeat the process of balancing the claims of the various departments under him before submitting his estimates to the treasury. When the treasury has received all the estimates it often finds that the existing sources of revenue will not yield enough money to meet the expenditure involved. The treasury then endeavours to suggest the most suitable economies and to persuade one minister to defer some new undertaking to a future year, or another minister to reduce his programme. It may also consider how payment for the more expensive works can be postponed to years to come in cases where the full benefit will be reaped in the future rather than in the present. In other words it sees how much of the charges can be met legitimately from loan funds instead of from current revenue, a process that involves forming some estimate of the burden that the revenue of the country can bear in years to come.

When reductions and adjustments have gone as far as negotiation can take them, the total estimates of revenue and expenditure are laid by the treasurer before the cabinet, with whom the final decision rests. The cabinet has then to settle whether the country is in a position to bear the expenditure involved. If not, it may decide to reduce expenditure to a figure which the revenue from existing sources will meet. Failing this it may provide for meeting a deficit either from accumulated balances, if it has

Final decision
rests with
cabinet.

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XVI.

any, or by increasing the public debt. If, however, it considers that the country can contribute more revenue, it will look about for the interests which are best able to bear increased taxation, and will prepare proposals for taxing them. If on the other hand it has a surplus in prospect it may see its way to reduce taxation.

General form
which estimates
take.

The form in which the public estimates are cast can best be understood from an actual example; for with certain variations of detail all the colonial estimates follow the same general pattern. An abstract of the estimates of expenditure laid before the Transvaal legislature for the financial year, 1907-8, has been inserted as an illustration, in state-

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ment No. XXV. It will be seen that these estimates are distributed into six divisions corresponding to the six ministers of the cabinet. These divisions are sub-divided into a number of votes, each allocated to a separate department. For every vote there is an accounting officer, who is, as a rule, the head of the department; and this officer is primarily answerable for seeing that the money is spent in accordance with the law. The total expenditure for one department is called a vote, because when the estimates are considered by the legislature, each vote is put to the house in the same way as each several clause of a bill.

Estimates in
detail.

This table is a mere abstract of the estimates; and to show the degree of detail with which the estimates themselves are framed

we may take as an example vote No. 25 for the Survey Department of Natal from the estimates of that colony for the financial year, 1907-8. As will be seen they show in an appended table the provisions made under other votes for expenditure in connection with the Survey Department. The result is that the real cost of each department can readily be ascertained from the estimates. The actual expenditure for the last year but one, and the estimated expenditure for the previous year, are shewn in separate columns. This feature of the estimates serves to remind us that government is not in fact preparing a brand new programme of government work. It merely issues a new edition of the old standing programme, revised to suit not only the changes which have taken place in the resources and needs of the country, but those which arise from its own improved experience of administration. It should further be noted that each vote is divided into "sub-heads" which are signified by a capital letter. A sub-head may again be divided into "items" each of which is signified by a number.

Later on we propose to show how this comprehensive programme of administration for the coming year is submitted to the representatives of the people in parliament for ratification in the form of law. Though reduced to the rigid and binding terms of a statute, the estimates are in fact nothing but a forecast, founded no doubt on great experience, and worked out in the minutest detail,

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How far the
estimates are
binding on
Government.

but still a forecast only. No government can hope to foresee all the needs of a community for twelve months ahead, or to measure with perfect accuracy the extent to which each need will have to be met. Some latitude must be allowed. The accounting officer, for instance, has authority to allow an excess on one item to be met from a saving on another. With the leave of the treasury an excess on one sub-head may be met from a saving on another sub-head of the same vote. Excesses on votes are met from a contingency fund which in this country is usually fixed by law at £200,000. The subsequent authority of parliament is obtained by submitting a supplementary estimate for approval, and technically such excesses require the sanction of the cabinet before they can be incurred. If the government found it necessary to exceed the contingency fund it would be obliged by the law of the Cape Colony and the Transvaal to summon parliament and obtain its sanction.

British practice
in respect of
unforeseen ex-
penditure.

The foregoing account may be taken as a sufficiently correct summary of the general practice in South Africa. But the question how far government may depart from the estimates adopted by parliament has been the subject of controversy, especially in Natal. In the practice of Great Britain, generally accepted as a model in matters of financial control, it is usual for the government to draw and spend money in excess of that voted, in so far as it feels sure that parliament will

endorse its action. It would, for instance, have no hesitation in exceeding a vote in anticipation of parliamentary sanction, for such a purpose as the arrest of an outbreak of cattle disease. But if parliament is prorogued a special session is always convened to authorise the extraordinary supplies required when war breaks out. An official of the English treasury has courteously furnished the following note upon the practice observed in the government of the United Kingdom.

“Supplementary Votes.”

“When a department thinks it necessary to incur new expenditure beyond the limit of its vote, it must seek treasury authority before doing so. If the treasury is satisfied that the expenditure is proper to be incurred, that parliament will not refuse its sanction, and that it would be mischievous to delay the expenditure until parliament can make provision for it, then the authority is given to incur the expenditure in anticipation of a supplementary vote.

“The treasury does not act in this matter under statutory powers. But as the department specially entrusted with the guardianship of financial order it takes the responsibility of anticipating what will be the decision of parliament. And parliament is cognisant of such action. For the treasury is allowed to have possession of a fund amounting to £120,000 called the Civil Contingencies Fund, out of which it makes issues to departments to meet such expenditure until the parliamentary vote is available.

“The need for a supplementary vote may arise from inevitable causes, such as a rise in the price of commodities, or an increase in the public demand upon the services of the department. It is the business of the department to watch carefully for such tendencies, and, if there is danger of the vote being exceeded, to report to the treasury in ample time to enable the treasury to submit a supplementary estimate to parliament. For greater security in this matter the treasury sends a circular to all departments about two months before the close of the financial year calling upon them to review the state of their votes and to report if a supplementary vote will be required, if not, what surplus they expect to have.

"Excesses on sub-heads."

"Although the House of Commons has the detailed estimates before it in committee of supply, it only votes the total amount of each estimate. These totals alone are shown in the Appropriation Act. Consequently parliamentary authority is not necessary to variations between the expenditure and the detailed estimate, so long as the total vote is not exceeded.

"But the treasury under the Exchequer and Audit Departments Act, 1866, is empowered to give directions to the comptroller and auditor-general in his audit to see that any particular part of the expenditure is supported by treasury authority. And the treasury has given a standing direction that all excesses on sub-heads must receive its sanction. Accordingly the practice of departments is, when they foresee any great excess upon particular sub-heads of their votes, to apply to the treasury for sanction to meeting them out of their savings on other sub-heads. If the excesses are not foreseen, or are inconsiderable in amount, the department comes to the treasury, when its vote is closed, for covering sanction to them.

"The comptroller and auditor-general in his report on the appropriation account of the vote, enumerates the sub-heads on which excesses have occurred and states that they have been duly sanctioned by the treasury. If treasury sanction had not been given the case would have to be specially enquired into by the public accounts committee on behalf of the House of Commons. Even when sanction has been given, if the amount is notable, the committee is not precluded from examining the department and the treasury as to the reasons why so large a variation was incurred and allowed.

"The comptroller and auditor-general may also require a department to produce treasury sanction for an excess upon an individual item within a sub-head, if there is anything in the nature of the item, in the circumstances of the excess, or in the terms of the original treasury sanction for the item, which prompts him to do so."

Functions of
treasury in con-
trolling expen-
diture.

It may happen, however, that the calculations of government may be defeated, not by an excess of expenditure, but by a shortfall of revenue. In that case, as soon as it becomes apparent that there will be a shrinkage of income, it is the duty of the government to revise the programme of expenditure.

Although the government has no legal power to spend more than is provided in the votes and contingency fund, it has power to spend less, because the law by which the sanction of parliament is given does not command the expenditure shewn on the estimates, but only permits it up to the extent specified in each vote. But the actual process of curtailing expenditure is always troublesome. Just as when estimates are being framed no department wants to reduce its own expenditure, and each thinks that the necessary reduction should be made by its neighbour, so it generally happens that the treasury is driven to secure the necessary economies by moving the cabinet itself to reconsider the estimates as a whole, and actually to specify the items in its programme upon which the estimated expenditure may be cut down. In this way the treasury is a permanent agency for supervising the readjustments which become necessary in the plan of administration put forward by the government and adopted by parliament.

It is not enough, however, that money should be found and allocated, and that means should be provided of adjusting the expenditure to income or *vice versa*. The taxpayer who finds the money needs an assurance that it has been properly expended; and parliament, which cannot itself attend to such details, requires an officer to whom it can delegate its responsibility. For this purpose it requires the services of an auditor-

The **Controllé**
and **Auditor-**
General.

general, answerable to itself alone. His duty is to see whether a proper account is given of all public monies, and whether anything has been done contrary to the letter or spirit of the law and to report thereon to the public accounts committee appointed by parliament for the purpose. It lies with him, subject to the right to appeal to the public accounts committee, to say whether the law has or has not been complied with, and it rests with the executive and with parliament to take what further steps in the matter may seem fit to them. It is the duty of the government for instance to recover unauthorised expenditure from officers surcharged by the auditor-general. As, however, he may be called upon to criticise the government itself, he can only be dismissed from office on petition of both houses of parliament. Generally, however, the auditor is likewise vested with a certain executive function. In the Cape Colony and the Transvaal, for instance, he is empowered to see that no money is issued from the exchequer except in accordance with the Appropriation Act, which gives the force of law to the estimates. The bank, indeed, is forbidden by law to honour drafts, on the exchequer account, unless they are countersigned by the auditor-general. In the Cape Colony, or in the United Kingdom, he bears the double title of controller and auditor-general, in order that it may be perfectly clear that an auditor as such does not exist

to forbid anything, but merely to report. It is in virtue of his function as controller that he can compel the cabinet to call parliament together in order to vote expenditure required in excess of the amount sanctioned by law.

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Before leaving this subject we may note the actual expenditure of the four colonies. In Statement No. XXVI. will be found tables, based on the estimates for the financial year, 1907-8, shewing the cost of each function in each of the four self-governing colonies. The fact that the functions undertaken by all these different governments are much the same, shows what uniformity exists in the conditions of the country as a whole. But as these functions are undertaken in very different ways it is far from easy to reduce the estimates to a comparative basis. These tables may be taken as the best attempt at a comparison which the circumstances allow us to make.

Expenditure of
Colonies com-
pared.

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Attention is also invited to Statement No. XXVII. which contains a comparative summary of revenue and expenditure for the various colonies for the years 1905-6 (actual) and 1907-8 (estimated). Statement No. XXVIII. contains the balance sheets and consolidated revenue accounts. The tables attached to this and the two previous chapters are prepared in such a way that the whole financial position of the four colonies may be understood.

Statement No.
XXVII.

Statement No.
XXVIII.

CHAPTER XVII.

THE CIVIL SERVICE.

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Success in the
work of govern-
ment ultimately
depends on the
civil service.

So far we have been dealing with what government does. We have divided its duties into two classes, which we have called primary and secondary functions. Whether these duties are executed well or ill depends in the last resort upon the officers to whom they are entrusted. The civil servants in fact are the instruments with which the government works; and its power to give effect to its designs depends in great measure upon whether these instruments are made of the right material and kept in the best condition for their purpose. The business of attending to these essential points is itself a secondary function of government. In the course of this chapter we shall try to understand what kind of service a democracy requires, and how such a service can best be obtained. We shall then be in a position to consider whether a national government would be better able to attain this standard than the present colonial governments have been.

Principles of
civil service or-
ganisation and
their limita-
tions.

The subject of this chapter, if treated in all its aspects would require a volume to itself. We must content ourselves therefore

with searching for the guiding principles which should govern the organisation of the public service. It must be recognised from the outset that when such principles are carried into practice they need to be qualified in many directions. For want of space we can scarcely touch on these qualifications; nor is it necessary to do so. Given a clear conception of what the guiding principles are, common-sense will shew how far they must be modified in their application.

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No one supposes that railway, insurance or shipping corporations can be conducted by men without technical training. If they were the results would quickly be shewn by bankruptcy. The state, however, meets the cost of inefficiency by taxation which is borne by the productive powers of the country. It may exhaust them all before it is obliged to admit insolvency, so that the results of public waste are seldom declared by absolute catastrophe, as happens in private enterprise. Its methods are not subject to the constant test of competition and the need of professional skill in conducting them is apt to be overlooked. Hence comes the prevalent idea that a public office can be administered by any person of common sense. As a matter of fact civilised states conduct business of the most intricate kind and on the most extensive scale, and need servants more carefully picked and better trained than those of a private corporation.

Importance of
professional
training in public
service.
Reason why it
is overlooked.

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Special importance of professional service to popular governments.

Such qualifications are perhaps more necessary in the service of a democracy than in that of any other form of government. Under popular institutions it is seldom that ministers in charge of departments are possessed of professional knowledge of the matters with which they deal. They are liable to constant change and are chosen not primarily for any technical qualities but as persons able to interpret and execute the will of the electorate. Where democracy succeeds is in affording freedom of expression for popular aspirations; where it is apt to fail is in giving effect to them. And its leaders themselves reflect this character for they are more likely to excel in speech than in action. It is easy for them to promise the electorate that this or that shall be done. But to translate such promises into actual practice they must have at their disposal a staff specially trained, to understand and give effect to the aims of ministers, and to maintain continuity of administration even though ministers are changed. Democracies are even more prone to fail in securing continuity than in initiating action. In modern times popular government has gone far to redress its own tendency to caprice, by the institution of a permanent service trained to administer, while the electorate and its leaders are deciding what changes to make. Popular impulses like the strokes of an engine, alternate in opposite directions. A permanent service is a fly-

wheel with no political bias of its own. It converts the pulsations into regular action and operates by its momentum to keep them at work.

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A government therefore, and especially a popular government, requires to be served by a profession in the conduct of its business.

A civil servant must be equally fit to serve one government as another.

By a profession we mean, that those who adopt it are to make their calling the first object of their lives, and to subordinate everything to perfecting themselves for its work. Where necessary they must be ready to forego privileges which fall to the lot of ordinary men. The members of some professions, soldiers or sailors for instance, are expected, if need be, to sacrifice their lives. Civil servants are expected to make the lesser sacrifice of foregoing the freedom of speech and action which an ordinary citizen enjoys. Democratic institutions postulate changes of government from time to time. The civil servant's professional training must therefore be such as will not preclude or hamper him in assisting governments of whatever political creed. It is the duty of the public servant to advise his political chief; indeed his advice will generally go far to shape if not to change the policy of his ministers. It is his duty to represent his views freely; to make sure that all the information and arguments which may influence the decision are in his chief's possession; but if after having done so he is over-ruled, he must forget his own opinion and give effect

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to that of the minister, who should under all circumstances accept an undivided responsibility for the ultimate result. Speaking generally we may say that it is the business of the public servant to treat the policy of each government as if it were his own, and when the government changes to be equally loyal to the policy of its successors. He must therefore deny himself the liberty of endeavouring to give effect to whatever political views he holds. He must even forego the ordinary means by which men in other callings use for protecting their professional interests. The civil servant may in fact be called upon to renounce the rights not only of political but also of trade combination.

How the state
may enable him
to do so.

It is for the state to create conditions which will attract the best men to its service, and enable them to perfect themselves in their profession when they have done so. If the public servant is to concentrate his mind on his duties he must be placed beyond the reach of poverty. A career must be promised and at least a competence, and to the best officials more than a competence. Unless the rewards offered are secure as well as substantial they will fail to attract suitable men. In the public service this is perhaps more necessary than in any other career, because the knowledge and training it gives cannot as a rule be turned to profitable use in other employment. A doctor or an engineer may carry his skill anywhere, even to foreign countries; but it is difficult for a discharged civil

servant to find a use for his experience under a system of government or in a society different from his own. Many careers, moreover, offer those who follow them the chance, not only of a competence, but of wealth. In every generation fortunes are founded by eminent doctors, lawyers or engineers; but public servants can seldom expect such reward, and unless government is content to be served by the leavings of other professions, it must offer some special inducement to competent men. This it can only do by promising a continuity of employment unknown in private professions.

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There is also the question of providing for the old age of the civil servant. As we have seen the state cannot offer the prospect of wealth to its servants, and it must therefore be able to assure them a competence. It must, however, be able to retire officers who have grown too old for their work. But if the civil servant knew that he would be retired at 60 without means of subsistence, competent men would seek any other kind of employment unless the state offered them salaries so large that they could afford to insure themselves against old age. If this were the practice followed, the profits of insurance, which would amount to a heavy sum in a large civil service, would accrue to private corporations. The pension system simply means that the state provides the insurance and saves the profit for itself. The establishment of a proper pension system, so far from being

Pensions, a means to public economy.

an extravagance, is really a most important measure of public economy. To put the matter in a nutshell, pensions are a means of attracting good men. They are an economy because they enable the state to dispense with servants who are past their work and to quicken the promotion of younger men. It is unnecessary to enter here on the endless details, actuarial and legal, of schemes for pensions and superannuation, for the subject is discussed at length in the admirable reports of the civil service commissions of the Cape Colony and the Transvaal.

Reasons for a
system of in-
crements and
grading.

As the value of a public servant increases with experience, so should the scale of his rewards. In the case of the rank and file steady progress in pay helps to redeem them from the deadening effects of routine. The expenses moreover of those who marry continue to increase until the education of their children is complete. The public service should therefore, provide to its members an assured but gradual improvement of income; but with due regard to the state's capacity to provide the means. Some of the Australian colonies instituted a system of regular increments which a civil servant could only forfeit by neglect or misconduct. The result was that the state's liabilities amounted in time to a figure too heavy for its revenues to bear. To avoid this danger it is usual to apply the device of grading to the lower ranks of civil servants, which are by far the

most numerous and impose the heaviest burden on the public purse. This can best be explained by describing what has been done in the Transvaal. The clerical service has there been divided into three grades. Those included in the lowest grade begin with a salary of £180 a year and rise by four increments of £15 each to a maximum of £240. The second grade consists of clerks with salaries rising from £260 to £340 per annum by four increments of £20. The first grade comprises clerks with salaries rising from £360 to £440 a year by four increments of £20 each. The civil servant has a right to his annual increment until he has reached the top of his grade, unless he has been guilty of misconduct or neglect. He cannot, however, be moved from one grade to a higher unless there is a vacancy and then only if he has shewn capacity for a higher range of work. Within the grade, therefore, increments accrue automatically; promotion, however, from one grade to another must depend upon the merit of the individual.

Above the grades, into which are organised the rank and file of the service, it is usual to distinguish by name the higher posts which involve individual responsibility. Sometimes these carry a fixed salary, sometimes the salary is incremental; but in either case they differ from posts in the lower grades by being distinguished and remunerated, each in accordance with its individual duties, and not merely as being one of a class. The rank

Higher posts
not graded.

and file, who undertake the work of routine, will necessarily be chosen at the age of twenty or less for skill in shorthand, typewriting, book-keeping and other clerical attainments. If all the responsible posts have to be filled from the lower grades, men of the highest capacity and training will be lost to the public service. For these posts candidates should be chosen for wider qualifications than are required for routine work, and from older men who have had time to devote to higher education. There should in fact be two divisions, one for routine work recruited from men below the age of twenty years, and another recruited from men a few years older for the work of administrative control. The door into the upper division should be kept open to men of exceptional capacity in the lower.

**Distinction of
administrative
and executive
branches.**

Hitherto we have been discussing the civil service from the point of view of the rewards it has to offer; but its members have also to be classified in accordance with the nature of the work they perform. There is first of all the administrative branch which corresponds to the general staff of an army, together with its clerical assistants. Secondly, there is the executive branch which includes the officers and men of the fighting line. The divisions between the grades may be expressed by horizontal lines; the divisions between the administrative and executive branches by vertical lines. In any army, for instance, a general may be employed in the executive

branch, and a subaltern may be a junior member of the general staff. Similarly, a clerk attached to the secretary of the public works department is an administrative officer, although he may be drawing no more than £200 per annum. An irrigation engineer in the same department may be drawing £1,000 a year, but he is an executive officer.

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We have now seen what the general structure of a public service should be. As we have said it should be a profession equally fitted for the service of whatever party happens to be in office. Precautions must therefore be taken to keep the service independent of political parties and to keep the parties independent of the service. In so far as the civil servant depends for his appointment in the first instance, and for his advancement thereafter, on the good-will of any political faction he becomes unfit to serve their opponents when in office.

Evils arising from inter-dependence of public service and political parties.

They in their turn will be tempted to secure devoted servants by a similar process of benefaction; and the ultimate result may be that each change of government will mean a convulsion in the public service. When a democracy changes its agents every time it changes its mind, it deprives itself of the power of directing its own action. Its driving force, no longer regulated, may be turned at any time to its own destruction. The spoils system is perhaps the particular vice of large states. In small communities the civil service constitute so large a proportion

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of the electorate that parties are apt to defer too much to its political influence. Each government, fearing the power of the service vote, hesitates to adjust its organisation which in time grows out of shape and perhaps out of proportion to the needs of the community.

Cure for these
evils.

The cure for both these evils is a system which relieves the government of the day, so far as is possible, from the duty of deciding questions which affect the selection and personal prospects of public servants. Of recent years the more enlightened democracies have steadily advanced in this direction. The administration of any country, not protected by its geographical position against dangers from without, would soon break down under the American spoils system. But even in the United States, its dangers have now come to be realised. From President Cleveland's time onwards a determined attempt has been made to remedy the mischief initiated by President Jackson in the early days of the republic, and more and more of the federal offices are exempted every year from the vicissitudes of party. In Great Britain the government has long renounced its power of patronage and has assigned the duty of selection to public examiners. The essential feature of public examination is this, that it places appointments beyond the gift of an ephemeral ministry. This change of system relieves the government as much as it improves the

service. It economises the energies of both. As Professor Bryce has shewn, the management of the spoils system makes such demands on the strength of an American president and lets loose such bitter passions amongst his followers, that he has scarcely leisure to attend to the general administration of the country. A government escapes, not merely a great temptation, but also an intolerable burden when it is bound to refer adventurers in search of an office to a judicial authority independent of itself.

Where these principles have been recognised the selection for the civil service is generally made by competitive examination. This plan has been criticised, not without reason, on the ground that paper examinations are too narrow a test of the standard of ability required for administration work, and that candidates should be chosen, as the head of a business firm would choose the men upon whom the success of his enterprise depends, by the process of seeing them and judging of their moral and intellectual qualifications. We should not, however, confuse the incidental with the essential features of the system. The real reform effected when examinations were introduced lay less in the nature of the actual test applied, than in the fact that the process of selection was placed in the hands of an independent commission, with no claims to consider but those of personal merit. But upon the point of detail there is, as a matter

Real significance of selection by examination is exercise of patronage by non-political authority.

of fact, a tendency in certain quarters to supplement the rigid test of paper examinations by the personal scrutiny, upon which the private merchant or manufacturer would rely. Candidates for commissions in the British Navy are now selected in the first instance by a board who interview the boys and interrogate them, but not on any set subjects. The principle, however, remains intact, because the board who apply the test have no political interests to serve. The essential point is to entrust the selection to an authority with the same independence of political control as a judge enjoys. If this authority is a board, it is usually called the civil service commission; if it is an individual, he is called the civil service commissioner.

Promotion and
discipline.

By such means the public official can be saved from the sense that he owes his appointment to either political party. But even gratitude is less likely to deflect his judgment than intelligent anticipation of favours to come. It is even more important, therefore, that he should not feel that he has to look to either party for his future advancement. The same independent authority as selects in the first instance, should also be charged with the task of dealing with promotion, retrenchment, reduction in status, or dismissal. There is, moreover, a special reason why some authority, independent of all the executive departments should have much to say in the matter of promotion. It is of the

first importance to enable the best men to emerge from the ranks and to reach the posts of higher responsibility. If promotion in each department depends entirely on ministers or permanent heads, vacancies will generally be filled from the staff of the department in which they occur. The head of the department has little opportunity of recognising the merits of officers in other branches of the service, and is naturally prejudiced in favour of his own staff. Unless some authority, in touch with every department and identified with none, is instituted to deal with this matter, the service will come to be divided into watertight compartments. The chance that better men will remain in inferior posts will be greatly increased thereby. The free circulation which enables merit to rise to the top will be checked.

In the foregoing remarks we have confined ourselves to principles applicable to the rank and file, who constitute the mass of the public service. The government must necessarily have more to do with the appointment of officers to posts of higher responsibility or to those in which technical qualifications are required.

We have dwelt on the importance of securing the tenure of the public servant, but it must be remembered that this security has its attendant dangers. Carried too far it is likely to make a civil service inclined to rest upon its oars, over confident in its own opinion, wedded to its own precedents, in-

Discipline and
dismissal to be
dealt with by
commissioner.

clined to magnify its own importance, dilatory and subject to all the faults which Dickens branded with the name of "red tape." For this reason promotion cannot proceed by mere seniority, and younger men of conspicuous merit must be lifted over the heads of older men who have less. For this reason, too, officers of proved inefficiency must be actually weeded out. The taking of such disciplinary measures is invidious in the extreme. Men are rare who will recognise the justice of their own supersession or abstain from contesting it by any means open to them. If this difficult task is thrown on the ministers of the day, the political friends of the aggrieved officer will bring pressure to bear on them. It often happens that such personal questions are dragged into parliament itself, which is quite unfitted to deal with them on their merits. The best solution of this difficulty also lies in the appointment of a strong civil service commission or commissioner so placed as to act with the independence and impartiality of a court.

Relative merits
of one or more
commissioners
discussed.

Whether this independent authority should consist of one person or more than one is a question of some importance. A board is a cheaper arrangement because it can be formed from heads of the departments already in government pay. A single commissioner cannot obviously be an officer associated with any one department. He must devote his whole time to the work, and his standing like that of an auditor-general must be commen-

surate with his responsibilities. For colonies he is probably too expensive an institution because colonial services are too small to provide him with sufficient work. There are, however, serious drawbacks to the efficiency of a board. Each member inclines to represent his own department, and the commission becomes a board of conciliation rather than a court of adjudication. Questions will be decided on the principle of give and take between departments represented, while the departments not represented will never feel that the interests of their own members are fully considered. The public interest in the efficiency and economy of the service as a whole may tend to become obscured. In the second place the members cannot be really independent of a government upon whom their individual prospects depend. Lastly the sense of responsibility is weakened by the fact that no one person is visibly accountable for the state of the public service. There can be no question that a single commissioner who devotes his whole time to the work is the more efficient instrument. Like the consulting engineer of a mining group, he is able to view the system as a whole and to see the parts in their proper relation to one another. Besides this, having his whole time at his disposal, he is able to obtain an intimate knowledge of every detail of the work and of the machinery required to perform it. He can best see how it can be organised on the

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most economical scale. Above all he can get into touch with the officers who have any responsibility throughout the service and form an opinion of their comparative merits. Associated with no one department, he is in a position to arrive at an impartial view. His judgments are like those of a judge—real decisions; and not like those of a board of conciliation—a compromise between conflicting interests. The points to be decided moreover are personal, and much less friction will be aroused and there will be less room for intrigue where they are settled by one individual instead of by many. Finally one commissioner will feel that he has an undivided responsibility for the state of the service. If it becomes over-manned or over-paid he knows that the blame will be concentrated on him. He has the strongest motive to see that it is maintained in a sound condition.

Relations of
commissioner to
government.

The commissioner, however, should not be clothed with powers which would constitute an *imperium in imperio*. He will have quite enough power in practice, if it is provided that the government must consider his advice. In the case of all but the more important appointments, the law should provide that if his advice is not followed the reasons should be stated in writing and laid before parliament. Nothing can then be done in a corner for reasons which will not bear the test of public scrutiny. The commissioner should of course enjoy the same security of tenure as parliament accords to the auditor-general.

So far we have tried to set forth the principles to which the organisation of a civil service ought to conform. The type of civil service described above is one which is scarcely attainable in a municipality or even in a colony. But the object of union is to create a nation, and we have therefore endeavoured to see what a great national civil service ought to be. From the actual course of their development and from the smallness of their white population it is not to be expected that any of the colonies should have evolved a civil service approximating to the model we have described. It is necessary, however, to note the conditions under which the various services have grown up.

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Proper standard
of civil service
organisations
not attainable
under colonial
conditions.

In the Cape Colony the foundations of the civil service were laid under Crown Colony government, and additions were made from time to time, as circumstances required, on no consistent plan. Under parliamentary government, various attempts have been made to organise the service on systematic lines. The final attempt was the appointment of the Civil Service Commission in 1904, but effect has only been given to its reports in a very limited degree. The fact is, as everyone knows, that for years, political parties in the Cape Colony were evenly balanced. In such circumstances the government of the day is not in a position to take the strong measures needed to place the civil service beyond the reach of political influence. The difficulty of the task has been greatly aggravated by a

Development of
the Cape service.

provision of the law which strangely confuses the proper functions of the cabinet and parliament. Under the civil service law the position of a large class of civil servants cannot be touched except by consent of parliament. The motive of this provision is clearly admirable, for it was intended to afford security. The means, however, are singularly ill-devised; for, if it is bad to leave questions affecting the personal status of individuals in the hands of the executive government, it is infinitely worse to entrust them to parliament which must act of necessity on party lines. As we have pointed out the matter is one which, like the interpretation of the law, should rest in the hands of neither but should be remitted to an impartial authority which within certain limits is independent of both.

Political influence of the service.

In the Cape Colony the political influence of the public service itself, including the large executive staffs of the posts and railways, has seriously impeded reform, owing to the accident that parties have been so nearly balanced. In the smaller colonies the civil servants are even more numerous in proportion to the inhabitants, and their political influence over members of parliament may be formidable under any party conditions. The smaller the colony indeed, the more difficult it is to adjust the relations of the civil service to the government, for neither the work nor the salary involved would justify the employment of the whole

time of a special commissioner appointed for the purpose.

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In the inland colonies the civil services were put together under the difficult conditions that follow a war. Almost the whole fabric of society was in ruins and had to be rebuilt as speedily as possible. The new government working under extraordinary pressure could scarcely construct the civil service on scientific principles, or bring the departments into normal relations with one another. More hands were required to build the machinery of government anew than to operate it when restored. So the difficult and invidious task of reducing establishments had to be undertaken, first by the government which had constructed them and afterwards by their successors. There too, when responsible government came, the question of the civil service has been sucked into the political whirlpool where in all probability it will now continue to revolve. In each of the colonies, with the possible exception of Natal, the question is further complicated by the mutual jealousies of the native born and immigrant populations, a line of cleavage which so far coincides with the division of political parties as greatly to emphasize it. Each believes that the blame rests with the other. But those who, even in the heat of a conflict, would seek the means for ending its occasion, will find its cause less in the defects of individuals than in those of the petty state itself. Under colonial institutions the civil service will

Civil service in
the inland
colonies.

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always bulk too largely, in comparison with other professions, to be left outside the arena of politics. It will always exercise too great an influence on political parties. Provincial governments can seldom be strong enough to use the remedies which a national government can apply.

Opportunity of
reforming public
service
offered by union.

The creation of a national government in South Africa, in the place of the present colonial governments, is such an opportunity as comes but rarely in the history of a people, for lifting its institutions to a higher plane. The material of the civil service will remain the same, but its structure and its relation to the community it serves must all be created anew. The crowning achievement of the first government should be to leave for their successors an organisation perfectly qualified to interpret and to execute their purpose whatever it may be, an administrative instrument, which every government will find as ready to its hand as the last. To remove the judiciary from the field of political conflict is merely to perpetuate a great tradition which others have made. But so to remove the public service is a task for statesmen who would give to the future a richer inheritance than they themselves have received from the past.

Structure and
cost of existing
services.

For such a service South Africa already possesses the material in the existing services of the present colonies. The present structure and cost of these services may be

gathered from a study of the diagrams included in Statement No. XXIX. A large proportion of their members have vested rights which will have to be respected, but to say what these rights are would involve a more detailed examination of the civil service and pension laws of the various colonies than is possible here. In any case they should be secured by the constitution. It is very improbable, however, that reorganisation will lead to the displacement of members of the existing staffs. A vast amount of special labour will be required during the period of transition which will last several years. It is idle to suppose that the closest form of union will lead in the immediate future to a reduction in the cost of the public service. What it will do is to arrest its indefinite growth and the economies which result will be much more important in ten years than in five. It cannot, therefore, be assumed, that union will be followed by retrenchments in the public service.

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The task of constructing the new service from the old will of course be a difficult one. It will involve the consolidation of intricate laws which regulate service and pension and the settlement of a host of personal questions. Territorial claims will add their voice to those of party. Each colony will consider itself in honour bound to urge the cause of its own servants, and if the burden of selection is imposed on the first government of South Africa, the attention of that government will

Difficulties involved in reconstruction.

be distracted from its proper work by conflicting and passionate claims for place. The enemies it will make will be more numerous than the friends. Like the American President it will be devoting most of its time to duties unworthy of statesmen, at a period when its strength is most needed for the task of political construction. For if South Africa is really to be made one, the hands of government will be full of constructive work for at least ten years from the first establishment of union. These dangers can all be avoided by assigning the task of reorganising the civil service either to a single commissioner or to a commission with a chairman who combines independence of any local or party interest with long experience of public administration.

CHAPTER XVIII.

LOCAL SELF GOVERNMENT.

The civil service, discussed in the last chapter is the immediate agent of the executive government. The theory is that all the acts of public servants are performed on instructions, expressed or implied, of the government and that ministers must accept responsibility for all they do. In England, where this theory is carried to its logical conclusion, mistakes made by civil servants are assumed to have been committed on the authority of ministers themselves, except in cases so flagrant as to be visited by dismissal or disgrace.

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Two agencies of
government (i)
the civil service.

Local authorities are a government agency of a different kind. They are the creations of statute law and are amenable to its commands, but not to those of the ministers themselves. Within the scope afforded them by law they act entirely on their own initiative, and the government of the day is not responsible for what they do. They are usually created in the first instance to meet the special needs of particular localities. A town has needs which differ entirely from those of the surrounding country and a municipality or other local authority is created in order that it may meet them for itself. But as we have seen, there are

(ii) Local authorities. Two stages in their development.

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certain national functions of great importance which are better performed through local authorities. As soon as this comes to be recognised, local self government can no longer be confined to isolated spots with special needs. The whole country must be divided into areas with a local authority in each, so that government can operate through these agencies in every part of its jurisdiction.

Natal and inland colonies have only attained first stage.

Natal, the Orange River Colony, and the Transvaal have only reached the first stage of local self-government. They, as well as the Cape Colony, have developed a system of municipal government in the towns. The larger municipalities are established under special acts of their own and the smaller ones and the village management boards under general municipal acts. For our present purpose it is sufficient to note that under a federal system they would derive their powers from the sovereignty of the individual States, under a unitary system from the central government.

Second stage attained in the Cape Colony.

The second stage of local government has been reached in the Cape Colony, where most of the fiscal divisions have elected councils, with power to levy local taxation. The principal duty assigned to them is the making of roads, but they have a number of minor functions as well. Their importance, however, resides in the fact that they constitute a general machinery of local self-government, whose functions are capable of indefinite extension. In the native territories they are used in a modified form as an agency of the government's Na-

tive policy, and as we have shown in Chapter VI., they are an agency of the most important kind. Side by side with these local authorities are the school boards. The districts over which these boards preside may coincide with or form parts of fiscal divisions. Two-thirds of the members are elected by the ratepayers. Their estimates are subject to the approval of government. Part of their expenditure is met by school fees, fixed on a scale approved by government, and the balance by equal contributions from the government and the divisional council. As two-thirds of the members are elected and as they have powers of local taxation, they are local authorities in the full sense of the word. Further details of the constitution and powers of divisional councils and school boards will be found in Statement No. XXX.

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We may note that it is only in the largest colony that any approach to a complete system of local self-government has been made. The larger the State indeed the more necessary does it become to act in many directions through the agency of local authorities. The establishment of such authorities is a necessary part of any scheme for amalgamating the several colonies into one large State. Some clear conception of what is involved in the principle of local self-government is essential therefore to the performance of the task before us.

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XXX.

Importance of a proper conception of local government in discussing South African union.

When discussing the question of revenue in Chapter XIV. we remarked that local self-government was in the first place an expedient for

Local bodies are agents of the local communities they represent.

reconciling local freedom of action with fiscal justice. Certain services such as fire brigades, lighting or water supplies are required by the inhabitants of particular localities, and if they could only be provided by government at the national expense, a local community would not be free to obtain the special benefits it needs for itself. It could only appeal to the central government, and that appeal where successful could only be granted at the cost of all the other communities, which would derive no benefit from the expenditure involved. Local taxation, therefore, is one of the first conditions of local self-government. But in States, where the principles of representative government are recognised, local taxation necessarily involves control of the expenditure by the individuals taxed. Services such as fire brigades, street lighting, and public baths, the benefit of which is strictly local, might be left to be administered and paid for entirely by local authorities. For this purpose government has merely to establish elective local authorities and leave them to do the work for themselves, for whether they do it efficiently or otherwise is of no concern to the neighbouring communities. But even so there are certain respects in which they may by their action affect the health of the nation at large. Local corruption may end by poisoning the whole constitution of the State and reckless borrowing by local bodies may cripple the national resources. It is the duty of the government therefore to see that municipalities do nothing to prejudice public morality or national credit.

In Chapter X., however, we have shown that while certain of the more important functions of government, such as education, are of national interest, yet it is essential that they should be performed in a manner appropriate to the conditions and needs of each locality. It is in the interests of the nation that all its citizens should be educated; but different localities may require different degrees and kinds of education. Administration through a civil service means the carrying out through local officials of a policy dictated from a central office; but in a large country a central office cannot know what each locality wants. If the administration is entrusted to local authorities they may each achieve the purpose of the State in the manner best suited to the special conditions of their several communities. In a country so small as Natal it may be possible for the government to administer every school for itself. Any attempt to do so in countries like the Cape Colony, or still more in the United Kingdom where the schools are numbered by tens of thousands, would mean the application of uniform methods to communities which differ in all sorts of ways. It is difficult moreover to secure economy when too much detail is administered from a central office. If the critics who enlarge on the errors, waste and corruption incidental to local self-government, were to ask themselves what the consequence would be of entrusting the same duties to one vast bureaucracy, they would recognise that local bodies are at any rate the lesser of two

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Local bodies are likewise agencies of the national government.

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evils. It is evident, indeed, that functions such as education, the preservation of public health and the making of roads can as a matter of fact be carried out more cheaply and efficiently in the long run through local authorities than through a central government department.

Special importance of local self-government in democracies.

In large democracies there is a special reason why the functions of government should be administered as far as possible through local authorities instead of through government departments. Generally speaking, the freedom of self-government can be enjoyed by a people only so far as they themselves know how to govern. The first republic of France while attempting to dictate the price of bread, failed in the primary duty of maintaining order, and soon reverted to a despotism more powerful than the monarchy it had destroyed. Close on a hundred years of political experiment was needed to teach them the art of governing themselves. The Americans on the other hand, though a far younger people, were able to establish and maintain a national republic of the most difficult and complicated kind because they had learned, in the management of local affairs to understand the limitations of government. In a great democracy local government is a school of administration where all sorts and conditions of men can study its elements for themselves. Government is the art of organising society, and is at its best when its practice is most widely diffused through society itself. It cannot flourish as the mystery of a close pro-

fessional guild. The system of local self-government in the democracies of the British Empire is mainly the product of local authorities, who have been able to convert their experience into law by the valuable device of private legislation. When in the course of its work the local body discovers a need which it lacks the power to meet, it may submit the matter to parliament in the form of a private bill, and facilities are afforded for passing these bills into law. The central government watches these local experiments in administrative method, and when the local laws have become too numerous, diverse and complicated, selects the provisions which have worked best and consolidates them in the form of a general statute. The great public health laws of England and Scotland are to a great extent codifications of local acts.

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The importance of local authorities, therefore, as an agency of government, is greater in democracies of wide extent than in small countries, or in those where popular government has not been attained. But as they are agencies of government, they must submit to its ultimate control. A great part of the money required for the execution of national functions must be entrusted to those local authorities to spend. But they are not like civil servants, answerable to the direct instructions of government. They are less concerned to comply with its wishes than with those of their own constituents who are naturally desirous that as much of the national revenues as possible should be spent within their own area. There must, as we

Principles of
government
control over lo-
cal authorities.

have shewn, be some financial check on extravagance, which can best be supplied by requiring them to raise a certain portion of their own expenditure from their own electors. As the performance of the national functions entrusted to them have a certain special importance for each locality it is only just that the locality should also bear a part of the cost. Government however is concerned to see that duties, which are primarily national in character, are performed with a certain degree of efficiency. Here again it is met by the difficulty that it cannot exact implicit and immediate obedience from local authorities as it can from its own servants. The operation of punishing a local authority is usually ineffective and always slow.

Control of State
over local au-
thorities de-
pends on its
power of recon-
structing them.

The ability of the State to ensure thrift and efficiency in local self-government really depends on its power of abolishing a defective type of local authority and of creating a better type to take its place. Such authorities to be useful as agents of government must, when left to themselves, produce the desired results on their own initiative. A Government must in fact proceed by a series of experiments to arrive at a type of authority which can be trusted to fulfil its purpose. So far as it can, it alters the existing mechanism to correct the defects as they are discovered; but from time to time it throws the whole machine aside and constructs another on different lines. In South Africa the practice of local self-government has advanced so little that we must go further

afield to watch this process in operation. An excellent example is afforded by the development of the system of control over public education by local authorities in Great Britain in the course of the last forty years. There the government began by entrusting the administration of primary education to school boards, which were local authorities established for that purpose alone. Later on it established county councils, and entrusted them with the making of roads, the protection of public health and other duties of a general administrative kind. Meantime the mechanism of the school boards was improved and adjusted until it became apparent that the efficiency of these bodies was impaired by certain radical defects in their constitution. In many localities the best administrative talent was absorbed by the county councils and the school boards became the resort of educational cranks and religious or anti-religious enthusiasts who were really less interested in the cause of education itself than in the propagation of some doctrine or fad. Both authorities, moreover, had independent powers of levying rates on the local taxpayer. There was no one authority to consider the taxpaying capacity of each locality as a whole, and to adjust the local budget accordingly. Profiting by the experience of thirty years, government abolished the school boards, remodelled its scheme of local authorities, and entrusted to county councils the control of education as well as of general administrative work.

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Local authorities cannot be moulded like government departments.

Government departments are far more plastic than local authorities. They can be adjusted by insensible degrees as experience directs to the changing needs of an administration, and, as we have shewn in the previous chapter, a special authority can be created, like a consulting engineer, to see that this is done. But local authorities are the creatures of statute, and cannot be so moulded by the government from day to day. They must be established and left to do their work for a time. They must then be altered deliberately by law as the increased experience of government and the changing needs of the country may require.

Three conditions of local self-government.

It will be seen therefore that the proper performance of government functions through local authorities is subject to three conditions. Part at least of the expenditure must be defrayed by local taxation. The local authorities must therefore in democratic countries be representative of the local taxpayer, and cannot be subject to the immediate control of the central government. It follows that if the central government is to secure efficiency it must be in a position to remodel the constitution of the local authorities from time to time as their experience and its own may direct. When speaking of local self-government in the course of this chapter, we shall imply the existence of local authorities which conform to these conditions.

States in a federation cannot conform to these conditions.

It will be evident at once that States which have united to form a federation are not local

authorities in the true sense. They may have a system of local taxation administered by a body controlled by an electorate of their own. They may even be charged with functions which are of common importance to every citizen in the federation, and the federal government may contribute to the cost of carrying them out. They may contract with the federal government to act as its police agents in enforcing federal law or in receiving federal convicts in their prisons. But we know by experience that in any matter where interests clash government by agreement is sure to break down. The essential reason for union is the need of a government capable of executing a uniform policy in matters of common national concern. It is even conceivable that a federal constitution, while leaving to the States an independent sovereignty in some matters, might subject them to the sovereignty of the federal government in others. But though it might make them subject in law, it could not render them amenable in fact. No amount of legal provisions would induce a recalcitrant State to act as the effective agent of the central government in the execution of a native policy to which it was opposed. We are still brought back to the same point as before, that a government to secure effective administration through the agency of local authorities, must be able to remodel them whenever they have proved themselves unsuited for its purpose. But so long as the States retain one vestige of sovereignty the federal government cannot be

empowered to change or cancel their constitutions. They are collateral and not subordinate authorities, and we must recognise that in giving effect to important functions, a federal government cannot in the end employ a class of agents which it cannot control. The States of a federation are not properly speaking local authorities at all.

But a federal government cannot create and employ local authorities of its own.

But why, it may be asked, should the federal government not create and employ local authorities just as it creates a civil service of its own. The answer is that if the States as well as the federal government were both at liberty to establish different sets of local authorities side by side, a condition of intolerable confusion would ensue. The areas and franchises of local authorities and systems of local taxation would be established on different principles by each, and these would inevitably differ in most of the States from the uniform areas franchise and systems of local taxation created by the federal authority. The liability to be assessed and rated by different governments on different principles would become an intolerable nuisance to the owners of property. But as the power of creating local authorities cannot be exercised concurrently by the federal government and the States, it must belong to the States alone. The principle of local self-government cannot be applied by a federal government at all. A federal government is in fact one-armed, and should only be assigned such functions as can be administered through government officials without the intervention of local authorities.

It is impossible to exaggerate the importance of this conclusion. As we have shewn there are certain functions of government which can only be administered with effect by means of local authorities. The larger the State the more necessary does decentralization to local authorities become. In a State the size of Natal local authorities with the exception of town councils and village management boards may be dispensed with altogether. In a country the size of the Cape Colony the administration of primary education, of public health law and of roads, could scarcely be well performed by huge centralised departments. In a united South Africa the performance of such duties without the agency of local authorities would be utterly out of the question. However strong from a national point of view the arguments may be for placing any functions in the hands of the national government, it will be necessary that this consideration should be taken into account. It is essential, for instance, that there should be uniformity in the law of weights and measures, but the value of a general law will be greatly impaired unless it is administered with a certain measure of uniformity in all parts of the country. A department which undertook to test weights, scales and measures throughout British South Africa and to secure that shops complied with the provisions relating to sale by net weight, would be oversized and unwieldy. If on the other hand the national government enacted the law, and it was left to the separate States to enforce

Federal governments should therefore be limited to functions which should be carried out through government departments.

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it, without any security for evenness of administration, fraud might be rife in one part of the country while it was checked in others. It would be utterly impossible for the federal government to undertake the duty of primary education. At best it could only be empowered to establish and conduct secondary schools and universities. But the difference between primary and secondary education is one of degree rather than of kind, and it would be extremely difficult to decide when the federal government was trenching on the province of the state government and *vice versa*. Worst of all, education in the more backward States might be allowed to fall into arrear, and the national government would be powerless to provide a remedy.

Exercise of col-
lateral powers
useful only in
uncontested
matters.

This difficulty, which is inherent in the federal system, may be mitigated in a measure by the Canadian plan of leaving a number of powers to be exercised concurrently by the federal and State governments. A federal government may then make such voluntary arrangements as it can with the States, and in matters involving no principle, such as arrest or imprisonment, may succeed in doing so. But where the same matter is placed within the jurisdiction of the States and of the federal government, provision must be made that, in the event of conflict, one of these authorities must prevail over the other. In any contentious matter, such as education, a protracted conflict might ensue to the prejudice of the community at large. It was to difficulties of

this kind that Sir Wilfred Laurier perhaps referred in the remark quoted by Sir Percival Laurence: "Above all things beware of the pitfall of concurrent jurisdiction." In the long run the authority which is really sovereign in the matter will be left to do the work and to bear the cost.

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We are led to the conclusion therefore that any constitution which is based upon the federal principle must divide the duties of government between the States on the one hand and the national government on the other. Both must be sovereign within their own sphere, both must operate side by side, and neither can control or work through the other, in any matter of a contentious nature. The faculty, moreover, of administration through local authorities must be confined to the States, and nothing of importance must be assigned to the federal government which cannot be administered properly through the sole agency of government departments.

Conclusions
summarized.

Before we assume that a system under which the United States, the Dominion of Canada, and the Commonwealth of Australia are governed, is applicable to this country, we are bound to enquire whether the functions of government in South Africa admit of division into two classes on these rigid lines. In Chapter VI. we have pointed to the imperative need of a consistent policy determining the relations of the coloured races to the white. But native affairs cannot be cut off and put in an office by themselves, like agriculture or public works.

Native affairs
an inseparable
aspect of all
government
functions in
South Africa.

The problem is connected in the most intimate way with duties so different as public education and defence. It is raised by the bye-laws of municipalities. Even the post-offices and railways are called on to consider whether they are to provide separate counters and carriages for coloured men. Most of the bills which the parliaments discuss bring up the question in some form or other. It pervades the whole sphere of administration and raises fundamental questions of civil and political rights. No constitution which limits the sovereignty of the national government can therefore reserve to it a final control over native policy. The problem is one which, however it may be evaded in the constitution, will sooner or later assert itself in fact.

**The warning of
America.**

Those who appeal to the example of previous federations, should beware of ignoring the warning offered by the one case in which the same complicating factor was present. When the constitution of the United States was settled in 1787 the jealousy of the States denied to the national government the sovereignty which would have enabled it by slow and insensible degrees to assimilate the social systems of the North and South. The States were left to settle, each for itself, the relations of the negro to the white population. In the course of 70 years it became apparent that one constitution was incapable of accommodating social systems which differed so radically, and the federal government was faced by the alternative either of disruption or of enforcing by

the sword a policy which it was powerless to enforce by law. The will of the majority was imposed on the Southern States by a civil war the fiercest and most protracted of modern times. But even then the question was settled only in so far as was necessary to preserve the unity of the American people. So restricted even now is the sovereignty of the central government that it cannot suppress the peonage, lynching and massacres tolerated in some of the States, or purge itself from a disgrace in which the nation at large is involved. In 1790 the negroes were less than a quarter of the whole population, and to-day they are less than one-eighth. In South Africa the coloured people are as eight to one, and with such a warning before us we may well hesitate to establish a form of government under which the common conscience and common will of the nation as a whole cannot in the last resort prevail.

CHAPTER XIX.

TWO PATHWAYS TO UNION.

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XIX.

Subjects of
parts II. and
III. distribution
of duties,
revenues, and
machinery of
government be-
tween central
and local ad-
ministrations.

The analysis of primary functions contained in Part II. affords material for deciding what portions of the work now undertaken by the Governments of the four colonies should be handed over to a central government, and what portions should be left to local administrations. When this point is decided, the next question is what corresponding adjustments will have to be made in the revenues, debts, and machinery of the existing governments. Whether the scheme is based on the federal or unitary principle, the existence or creation of local administrations has to be assumed. In a federation they will be States, sovereign within certain limits, and co-ordinate with the central government whose sovereignty will be also limited by its relations to them. In a unified State they will be local authorities, subordinate to and deriving their powers from a central and sovereign government. Under either alternative there must be a division of duties, revenues, debts and departments between central and local administrations. We are now in a position to consider how this division would be brought about, first in the event of federation, and, secondly, in the event of unification.

THE PATHWAY TO FEDERATION.

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A federal constitution is in the nature of a contract between existing States; and the States are always to be considered as the units of which it is composed. If the union of South Africa is to be effected on federal lines, the existing colonies will covenant with each other to establish a joint government and to transfer to it certain specified functions, retaining the rest of the functions of government to themselves. It will therefore be necessary to frame a list showing what functions are to be retained by the States and what other functions are to be assigned to the federal government. The material from which such a list can be compiled is summarised in statements Nos. XX. and XXI.

In case of federation division of duties must be settled in the constitution.

The next step is to consider what sources of revenue are to be transferred to the federal government to pay for the duties assigned to it. But we cannot merely take a slice of the present revenues now levied by the existing colonies and transfer it to the federal government. The fundamental basis of a federation rests not on a division of funds, but on a division of taxing powers. We have to ensure that the federal government and the States will not in future draw simultaneously on the same sources of taxation. We must, in fact, in our Constitution provide a separate sphere of taxation for each. To do this we shall have to classify the sources of taxation, and the federal government must be forbidden to impose taxes

Division of revenues must also be settled in constitution.

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of the kind reserved to the States, and vice versa. The division of revenue sources must be just as rigid and permanent as the division of duties. It is, of course, difficult to ensure an exact correspondence between the duties and sources of revenues assigned to each; but inequalities of this kind may be rectified by the device adopted in Canada and Australia of obliging the federal government to make certain grants to the States.

Division of debts
can remain for
future settle-
ment.

Besides duties and revenues, there will be certain assets such as railways, harbours, and telegraphs, to be transferred from the States to the federal government, and corresponding adjustments have therefore to be made in respect of the debts contracted by the States in acquiring those assets. The question of debts offers no difficulty, however, for the federal government could be rendered liable to the four States for the debt charges represented by the assets transferred to its management. The question of consolidating the colonial debts, raising, as it must, under federation, the difficult question of compensation, could then be postponed, as it was in America and in Australia, for subsequent settlement between the States, and would not embarrass the attainment of union.

Division of Civil
Service.

The machinery of the federal government has also to be constructed with material drawn from the existing colonial services. On this subject there is nothing to add to what has been said in Chapter XVII. As we have shown in Chapter XVIII. that a federal government cannot act through local authorities,

a federal constitution has not to provide for the transfer of any part of these administrative agencies.

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When we have settled the distribution of administrative duties and revenues, we may then proceed to consider the political character of the federal and State governments, and of their relations to one another. We are not, however, in a position to pursue this subject further, until we have studied the relations of the governors, cabinets, and parliaments to each other, as well as questions of franchise, which are the subjects of Part IV. of this book.

Political structure of federation must next be considered.

It is scarcely possible in any case for a Constitution to do more than provide for the establishment of a federal legislature and executive, and for the exercise by that government of certain powers. To begin with, the State governments must continue to exercise those powers as at present. The actual transfer from the States of the business to be centralised must be left to the federal government to effect for itself, and in most cases the transfer will involve the enactment of consolidating laws by the federal parliament. This will be better understood by reference to the account which Mr. Garran has given us in the next chapter, of the process whereby the work of union was consummated in the Commonwealth of Australia. Mr. Garran, who is one of the principal officials of that government and the leading authority on this subject, has there shewn us the process in operation. He explains to us that it is still going on, and will

Federal government must be left to take over duties, revenues and staff from States by legislation or otherwise.

not be completed for years to come. Federation means in fact the creation of a central government with power to centralise and unify certain limited parts of the law and administration. Even when it is established, the work of assuming its powers, before it can exercise them, may occupy many years.

THE PATHWAY TO UNIFICATION.

Under unification a similar process is carried further.

Let us now suppose that it is desired to unify instead of to federate the four colonies. Just as with federation, we must begin by establishing a South African governorship, cabinet and parliament. In the case of unification, however, this government would take the place of the four governors, cabinets and parliaments which at present exist. This would be the first step. The rest of the process might be effected in some such manner as the following. The whole machinery of the four colonial governments would remain in their present offices, administering the existing laws and continuing to do their work as before. One cabinet minister would be in charge of four co-ordinate departments operating from four different centres. He himself would administer from one of those centres through parliamentary under-secretaries resident in the other three. The under-secretaries would naturally be chosen from members of parliament elected in the colonial area for which they had been appointed to act. Each of the four administrations would continue to frame their own estimates; only they would be submitted by

one cabinet to one parliament instead of by four cabinets to four parliaments. To begin with the estimates would be drawn in five divisions, one for the expenses of the new central government which we will call the South African division, and one for each of the four colonies as they now are. These we will call the colonial divisions. There would, in fact, to begin with be five administrations, one central and four local, but all subject to the orders of a single government.

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The national government would then proceed with the work of unification by gradual steps. The administration of railways posts and customs could be detached from the four administrations and centralised almost at once. Other services, such as defence, which obviously requires to be centralised, and could not in any case be administered through the agency of local authorities would be taken next. As these services were centralised their cost would be transferred from the four colonial divisions of the budget to the South African division. Such public servants as were required for the central administration would be brought up to the offices of the central government. The different administrative laws relating to each particular service would have to be replaced by one.

Central government would then begin by unifying those duties which do not require agency of local authorities.

The process of unification is much more difficult when the government begins to apply it to functions which have to be administered through local bodies; for it will have to create these agencies first of all. No one should at-

Process more difficult where intervention of local authorities required.

tempt to institute elective local authorities, define their powers, delimit their areas, or devise for them a system of local taxation, without a searching enquiry into local conditions throughout South Africa. When however this has been done, the government would be in a position to transfer functions, such as education, from the four colonial administrations, partly to the central administration and partly to the local authorities. Education may be taken as a case in point. The government would begin by consolidating the educational laws of the four colonies into one South African law. Clauses dealing with language and other contentious matters might remain as they are for the different colonial areas, and the widest latitude might be left in these respects to the local authorities. Such elasticity is the virtue of unitary government. The financial and administrative relations of the central government to the local authorities would need to be settled on more uniform lines, but even here differences would be made to suit different kinds of communities, urban or rural, backward or progressive. But generally speaking detailed administration would be transferred to the local authorities, while the duty of general supervision would be centralised in the offices of the national government. The necessary staff would be concentrated there from the offices of the four colonies, while the remainder would be drafted into the service of the new local authorities. Simultaneously the cost would be transferred from the four col-

onial divisions to the South African division of the estimates, partly in the form of the salaries and other expenses of the central administration and partly in the form of grants to the local authorities. Each of the services, in which the agency of local authorities is required, would then be dealt with one by one in the same way. As the process continued, the South African division of the budget would be swollen by successive transfers from the four colonial divisions which would dwindle away until they finally disappeared.

At the same time the government would have to proceed with the task of reducing the taxes of the four colonies to a uniform basis. To begin with it would probably be best to leave the four colonial treasuries to collect the taxes as at present, to meet the expenses of the colonial divisions of the budget. The expenditure provided for in the South African division, which would be small at first, could be defrayed from customs, which are already levied on a uniform scale. The balance would be distributed meantime amongst the four colonial divisions. Merely as a question of equity the other colonial taxes should be replaced by uniform South African taxes as soon as possible. But again, to consolidate the four colonial systems of taxation into one uniform system is a task which should only be attempted as the result of exhaustive enquiry.

Unification of
revenue.

Under unification the liability for all colonial debts would of course be assumed by the national government. The burden of these

Unification of
debt.

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debts is represented by the taxes which each colony must pay to meet the annual charges upon them. The same operation, therefore, which consolidates the taxes of South Africa on a uniform basis will also effect a uniform distribution of the burden of debt.

Unification of
civil service.

The same deliberation which is needed in establishing local authorities, and in consolidating administrative and revenue laws, should also be used in the redistribution of the colonial departments. Transfers of officers to the central government and the local authorities from the colonial administrations should not be haphazard, but made on a plan well considered and carefully prepared.

Preparation of
schemes by com-
mission.

These various operations will have to go on side by side and in strict relation to one another, and the preparation of the schemes should be entrusted to a strong commission, including the ablest civil servants of the four colonies. The chairman should be a man of high capacity, with a wide range of administrative experience, and not identified with any one part of South Africa. The commission should be large enough to divide itself into committees, which could work simultaneously. One committee would frame a scheme for the establishment of local authorities, a second would draft bills for consolidating administrative laws, a third committee would draft bills for consolidating revenue laws, a fourth would prepare a scheme for giving effect to the corresponding reorganisation of the public service. During the period of reconstruction, the work

of civil service commissioners would be done by this commission. It would be the duty of the commission as a whole, under the guidance of its chairman, to supervise the work of the several committees and bring their schemes into harmony with one another. The results of its labours would then be presented to the national government in a series of schemes or reports. The government would consider and give effect to them one by one, partly by means of consolidating measures enacted by the legislature, partly by administrative action. The work of unification would thus proceed without hurry, and subject to the fullest and most public consideration .

It will thus be seen that the framing of a unitary constitution is a much simpler process than the framing of a federal constitution. The latter must include a division of all the duties and revenues between the States and the federal government. Such divisions between central and local authorities are comparatively easy to make, as experience directs from time to time. But to sit down and make workable divisions which will be binding for all time, or at least alterable only by a formal revision of the constitution, is a difficult and precarious task. Unification simply means the establishment of one governorship, cabinet and parliament to take the place of four; and whatever obstacles the jealousies, suspicions, and prejudices of men may present, it is a constitutional operation of a simple kind.

Technical difficulties of unification less than those of federation.

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Need for dealing
with adminis-
trative before
political prob-
lem.

In this view of the results so far attained in our enquiry we have confined ourselves exclusively to the administrative problem. We have shewn that the first step must consist in the establishment of a central government whether federal or unitary. But we have offered no suggestion as to what the political character of that government should be. It is of vital importance to prepare a plan shewing how the work of government is to be organised, before we begin to consider how the people of South Africa are to control the doing of it. We should decide first of all what the administrative needs of the country are, and then try to frame a system of political control adapted for dealing with them. A constitution capable of gathering up the strange intractable threads of this country and of weaving them into the fabric of one national life is not to be constructed from plans prepared for Europe, America, or Australia. While studying their models with profound respect, let us still remember that every detail of our own instrument should be fashioned to suit the material of South Africa. Its mechanism must be conceived in our own brains and wrought with our own hands for the work before us; and we must so contrive that it can still be altered and enlarged to meet the growth and change of future years. It is for this reason that in the course of our enquiry we have concentrated our attention on the work of government first of all, and have left its political aspects for later consideration.

CHAPTER XX.

THE STARTING OF A NATIONAL GOVERNMENT IN AUSTRALIA.*

The establishment of the Commonwealth of Australia involved the setting in motion of the machinery of a complete new Government—with legislative, executive, and judicial organs—distinct from, and supplementary to, the six State Governments already existing. It is obvious that all this new machinery could not be set up, and started in full working order, in a single day. It was easy to proclaim that the Constitution of the Commonwealth should take effect on a certain day; but on that day, and for many days after, only very small instalments of actual political union could be achieved. Departments had to be organised, and laws had to be passed; and in order that laws might be passed, and the Executive Government be given the representative character which would enable it to exercise its functions, it was first of all necessary that elections of members of the first Commonwealth Parliament should be held, and that the Parliament should meet and settle down to business.

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Establishment
of central gov-
ernment a gra-
dual process.

* Contributed by Mr. R. R. Garran, M.A., of the New South Wales Bar, author of "The Coming Commonwealth," and joint author of "The Annotated Constitution of the Australian Commonwealth."

The process of starting the machinery had received a good deal of attention from the framers of the Constitution; and the Constitution itself, and the Imperial Act in which it was embodied, contained numerous provisions relating to the initiatory period, and designed to enable the federal machinery to be set in motion smoothly and gradually. These provisions may be classified generally as follows:

1. Provisions for the performance of certain preliminaries before the actual establishment of the Constitution, to come into effect immediately upon the establishment.
2. Provisions for the gradual transfer to the Commonwealth of certain functions hitherto belonging to the States.
3. Provisions supplying the temporary want of federal legislation by means of,—
 - (a) temporary legislation laid down by the Constitution itself, “until the Parliament otherwise provides,” and
 - (b) rules for the temporary adaptation of State laws to federal requirements.
4. The general scheme of the Constitution, which, in respect of most of the matters within the legislative powers of the Commonwealth Parliament, allowed to the States a concurrent legislative power so far as the Commonwealth Parliament had not occupied the field.

The nature of these various provisions, and the way in which they operated, will appear more clearly, and in greater detail, from a historical summary of the steps by which the Constitution, and the great departments of the Federal Government, were actually set in motion.

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A historical summary the best illustration of the nature and operation of these provisions.

Proclamation of the Constitution.

The Constitution Act enabled the Queen to declare by Proclamation that, on and after a day therein appointed, the people of the several Australian Colonies should be united in a Federal Commonwealth. The Commonwealth was to be established, and the Constitution of the Commonwealth was to take effect, on the day so appointed; but before that time the Queen might, at any time after the proclamation, appoint a Governor-General of the Commonwealth.

Appointment of a day for the establishment of the Commonwealth.

By proclamation dated the 17th September, 1900, the Queen appointed the 1st January, 1901, for the establishment of the Commonwealth. By letters patent of the 29th October, 1900, the Queen purported to constitute the office of Governor-General—a step which appears to have been unnecessary, as the office had already been constituted by the Constitution enacted by the Imperial Parliament; and by Commission of the same date the Earl of Hopetoun was appointed to the office of Governor-General.

Appointment of a Governor-General.

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Arrival of the
Governor-
General. His
first step to
secure responsi-
ble advisers.

Lord Hopetoun arrived in Sydney on the 15th December, 1900—seventeen days before the day fixed for the establishment of the Commonwealth; and he promptly set to work to secure responsible advisers, in order that, when the appointed day came, his Executive Council might be immediately appointed and sworn in. He first, on the 19th December, sent for Sir William Lyne, who was then Premier of New South Wales, the senior and most populous Colony of the group. Five days later Sir William Lyne declined the responsibility, and Lord Hopetoun, in accordance with Sir William's advice, sent for Sir Edmund Barton, who had been leader of the Convention which framed the Constitution, and was the recognised leader of the federal movement in Australia. Sir Edmund Barton accepted the task, and a few days later announced to His Excellency the names of the members of the proposed administration. It was recognised as a desirable principle—though not expressly required by the Constitution—that each State of the Commonwealth should be represented in the Cabinet. The maximum number of Ministers of State provisionally fixed by the Constitution was seven; but in addition there were summoned to the Executive Council two “Ministers without portfolio”; the whole list being as follows:

The constitution
of the proposed
cabinet. Every
state represent-
ed.

From New South Wales: Sir Edmund Barton (Prime Minister and Minister of External Affairs); Sir William Lyne (Minister of Home Affairs); Mr. R. E. O'Connor (Vice-

President of the Executive Council, without portfolio). From Victoria: Mr. A. Deakin (Attorney-General); Sir George Turner (Treasurer). From Queensland: Sir J. R. Dickson (Minister of Defence). From South Australia: Mr. C. C. Kingston (Minister of Trade and Customs). From Western Australia: Sir John Forrest (Postmaster-General). From Tasmania: Mr. N. E. Lewis (without portfolio).

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Many of these gentlemen were at the time Premiers of their respective States; others were State Ministers. It was however perceived from the outset that the offices of State Minister and Federal Minister were hardly compatible; and the State offices were all resigned before Ministers took their seats in the Federal Parliament.

The offices of State Minister and Federal Minister found incompatible.

So far, all was only preliminary; no portfolios could be created or Ministers appointed, till the "appointed day," for which everything was now in readiness.

On the 1st January, 1901,—the first day of the twentieth century—at a brilliant ceremonial held in the Centennial Park, Sydney, the Queen's Proclamation and Letters Patent were first read; the prescribed oaths were administered to the Earl of Hopetoun by the Lieutenant-Governor of New South Wales; and the Governor-General made proclamation that he had that day assumed the offices of Governor-General and Commander-in-Chief of the Commonwealth of Australia. The nine members of the Executive Council were then

Arrival of the appointed day (Jan. 1, 1901). Executive Council appointed, the seven great Departments of State established, and the Ministers appointed to them.

appointed and sworn in. At a meeting of the Executive Council held the same day, the seven great Departments of State of the Commonwealth were established, and the seven Ministers of State were appointed to administer them. Lastly, the first number of the *Commonwealth Gazette* was published by authority, in which public notification was made of the above proceedings.

The First Instalment.

But only the departments of Customs and Excise were actually transferred the first day.

Thus, on the first day of January, 1901, the Commonwealth was fairly launched, with a Governor-General at the helm and an Executive Council to advise him; with seven departments created—namely, the Departments of External Affairs, the Attorney-General, Home Affairs, the Treasury, Trade and Customs, Defence, and the Postmaster-General. But the only actual transfer of departmental functions which took place on that day was with respect to the departments of Customs and Excise. And even with regard to them, the only change was that the immediate control passed to the Commonwealth Government, and the revenue from that moment went into the Federal Treasury, to be dealt with in accordance with the Constitution. The six State Tariffs continued in force as before, until such time as the Federal Parliament should frame an Australian tariff; inter-state duties continued to be collected on the State borders; the State Customs laws and regulations, and the State Public Service Acts so far as they

And the State tariffs and inter-State duties remained in force.

affected the transferred officers, continued in force with the substitution of Federal for State authorities; and every officer of Customs and Excise continued to perform his duties as before, except that he was now an officer, not of his State, but of the Commonwealth (see Sections 69, 70 and 84 of the Constitution).

Revenue and Expenditure.

The Customs and Excise Revenue collected by the Commonwealth was of course far in excess of the needs of the Central Government, and the Constitution provided that the unexpended balance of it, from month to month, should be paid over to the States in which it was collected. It would have dislocated State finances if the State Treasuries had been cut off suddenly from this source of revenue. To guard against undue expenditure by the Commonwealth, it was provided by the Constitution (Sec. 87) that for a period of ten years, and thereafter until the Commonwealth Parliament otherwise provided, not more than one fourth of the net customs and excise revenue should be applied by the Commonwealth towards its expenditure, and that the remaining three-fourths or more should be returned to the States (unless applied by the Commonwealth to the payment of interest on State debts taken over by the Commonwealth under powers conferred by the Constitution).

Safeguards against undue expenditure by the Commonwealth. Three-fourths of the customs and excise returned to the states.

The expenditure of Commonwealth money can only be effected under appropriation made

Provision in the Constitution empowering the

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Governor-General in Council to spend Commonwealth monies, pending the election of a Federal Parliament.

by law. But to meet the exigencies of the period which must elapse before the first Parliament could meet and pass an Appropriation Act, it was specially provided in the Constitution (Sec. 83) that, until the expiration of one month after the first meeting of the Parliament, the Governor-General in Council might draw and spend such monies as might be necessary for maintaining any department transferred to the Commonwealth, and for holding the first parliamentary elections. The Commonwealth Government was thus from the outset provided, not only with revenues, but with certain powers of expenditure to meet its most urgent necessities.

Appointment of Officers.

Appointment of Officers provisionally vested in the Governor-General in Council.

The Constitution (Sec. 67) vested in the Governor-General in Council (pending other provision by the Parliament) the power of appointing and removing Commonwealth officers. It was thus possible from the outset to appoint from time to time such officers as might be necessary in the preliminary organisation of the different departments. Pending Parliamentary legislation, the number of such appointments was, as a matter of fact, confined to the minimum necessary for immediate purposes.

Transfer of other Departments.

Other departments transferred to the Commonwealth, but State regulations still in force.

In addition to the Customs and Excise Departments, the transfer of which, as already mentioned, took place at the time of the establishment of the Commonwealth, the Constitu-

tion empowered the Governor-General, by proclamation, to direct the transfer to the Commonwealth of four other sets of State departments, namely :—Posts, Telegraphs and Telephones; Naval and Military defence; Lighthouses, Lightships, Beacons, and Buoys and Quarantine. Accordingly by proclamations dated respectively 14th and 20th February, 1901, the State Departments of Posts Telegraphs and Telephones, and of Naval and Military Defence, became transferred to the Commonwealth on the 1st March, 1901—two months after the establishment of the Commonwealth. The effect of these transfers was, for the time being, similar to that already described in the case of the Customs and Excise departments. The control passed to the Commonwealth; but State laws and regulations remained in force with the necessary substitutions. No proclamation was made with respect to the departments of Lighthouses, etc., or Quarantine, as difficulties presented themselves with regard to the transfer of these services in the absence of federal legislation; but a comprehensive Quarantine Act has recently (1908), been passed by the Federal Parliament; and a bill providing for the transfer of lighthouses, etc., to the extent thought necessary, is likely to be dealt with in the near future.

Parliamentary Elections.

One of the first matters to engage the attention of Ministers was the holding of the **Provisional arrangements employed in the**

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election of the
first Senate and
House of Repre-
sentatives.

elections for the two Houses of the first Federal Parliament. The Parliament, when elected, had power to establish a uniform federal franchise, and to make laws to regulate federal elections—except that power was reserved to the State Parliaments to make laws for determining the times and places of elections of senators. But for the purposes of the first election, it was provided (Secs. 10, 30,) that the franchise and electoral laws of each State should be applied in that State. Each State Parliament was also empowered (Sec. 29) pending provision being made by the Commonwealth Parliament, to determine the electoral divisions in the State for the House of Representatives, and the number of members to be chosen for each division. In the absence of any provision, each State was to be one electorate. Four of the States, in the exercise of powers conferred upon them, created single member constituencies; but in South Australia and Tasmania no electoral divisions were made, and therefore at the first election these two States each formed one electorate. For the Senate each State was one electorate returning six Senators.

The elections for both Houses were appointed to take place at the end of March. In accordance with the provisions of the Constitution, the writs for the Senate were issued by the Governors of the several States, and those for the House of Representatives by the Governor-General. The writs were duly returned, and on the 9th May the Parliament

was opened by the Duke of York under a special Commission from the King.

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The Parliament set to work immediately. The first necessary piece of legislation was an Appropriation Act to authorize the expenditure of money. The next important measure was an Audit Act, to provide for the proper keeping and checking of the public accounts of revenue and expenditure. Then followed a series of Customs and Excise Acts—machinery acts providing a uniform system of collection and administration, and superseding the State Acts in that regard, though the State tariffs still remained in operation. And then came a Post and Telegraph Act, providing for a uniform administration of the postal and telegraphic services, and superseding the State laws for the most part—though for reasons connected with the financial provisions of the Constitution, it was not found practicable for the time being to unify the postage rates, or to provide for the issue of postage stamps having currency throughout Australia.

First measures
passed by the
new Parliament

Inter-State Free Trade.

But the great work of the first session, which lasted from May, 1901, to October, 1902, was the framing of the first uniform customs and excise tariffs for the Commonwealth. The departmental preparation of the customs tariff necessarily occupied a considerable time. It was not introduced into the House of Representatives till 8th October,

Chief work of
the first session,
the establish-
ment of a uni-
form tariff for
the Common-
wealth and of
the inter-State
Free Trade.

1901; and after nearly a year's consideration by the two Houses, it was finally passed into law on the 26th September, 1902. From the date of its introduction, however, in accordance with Constitutional precedent, the proposed uniform duties were collected by the Customs Department, and the collection of duties on the inter-state transfer of goods ceased. Thus from the 8th October, 1901, there came into force that provision of the Constitution (Sec. 92) which declares that "on the imposition of uniform duties of customs, trade, commerce, and intercourse among the States, whether by means of internal carriage or ocean navigation, shall be absolutely free."

One temporary exception to the principle of the inter-State Free Trade.

The Constitution however provided for one temporary exception to the principle of inter-state free trade, Western Australia, owing to the extent of her mining industries and the immaturity of her development in other branches of production, was collecting a considerable proportion of her Customs revenue upon imports from other States; and to prevent the dislocation in her finance which it was feared would result from the sudden stoppage of this source of revenue, the Constitution made special provision for the continuance of Customs duties on the transfer of goods to Western Australia from the other States, according to a sliding scale which involved an annual reduction of the rates of those duties till they vanished at the end of five years. It was therefore not until the 8th October, 1906, that the principle of inter-state

free trade from one end of the Commonwealth to the other was completely realized.

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The imposition of a uniform excise tariff, superseding the excise tariffs of the States, was contemporaneous with the imposition of the uniform customs tariff.

Commonwealth Public Service.

The session of 1901-2 also saw the establishment of a Commonwealth Public Service Act. We have seen that theretofore the officers of departments transferred from the States to the Commonwealth had continued, though under Commonwealth control, to be subject to the public service laws of the several states from which they were transferred; whilst there was no public service law at all to govern the rights, obligations, tenure and discipline of the new officers of the Commonwealth. By the enactment of the Commonwealth Public Service Act, and the consequent supersession of the State Public Service Acts so far as Commonwealth officers were concerned, the public service of the Commonwealth was welded into one homogenous whole; though certain inequalities resulting from the existing and accruing rights, under State laws, of individual officers, will only gradually disappear.

Establishment
of a Commonwealth
Public Service Act.

Electoral System.

The last work of the session was the establishment, on a national basis, of the electoral franchise for the Commonwealth Parliament,

Establishment
of a Federal
Franchise.

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and the law relating to elections for that Parliament; the diverse laws of the States under which the first federal Parliament was elected being thus superseded so far as future federal elections were concerned.

The Federal Judiciary.

Second Session.
Establishment
of the "High
Court of Australia."
The functions.

In the second session of the Parliament, in 1903, the High Court of Australia, contemplated by the Constitution as an essential part of the machinery of the federal government, was constituted. It is not only a general Court of Appeal from the judgments of the Supreme Courts of the States—and a Court whose decisions are final except so far as the Privy Council may grant special leave to appeal in any particular case; it has also important original jurisdiction in certain cases which are, by reason of the subject matter or the parties, of a specially federal or interstate nature; and it has special functions as the final interpreter of the Constitution in questions relating to the distribution of constitutional powers between the Commonwealth and the States—even the Privy Council having no power to grant special leave to appeal from its decisions upon questions of that character.

Defence.

The Defence
Act.

In 1903 also the Defence Act was passed which effected the national organisation, under a unified system, of the last of the "transferred services"—the departments of

naval and military defence—and superseded, as in the case of the other transferred departments, the State Acts and regulations under which the Commonwealth Defence Forces and the Defence Department had hitherto been administered.

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Further Development.

Before the end of the year 1903, therefore, the initial organisation of the Commonwealth was complete, in all essential points. The Executive Government, organised with seven departments of State, was working under the system of ministerial responsibility to the Commonwealth Parliament; the Parliament itself was in full working order, with a franchise and an electoral system of its own; the Federal Judiciary was constituted and had entered upon its duties; the departments transferred from the States to the Commonwealth were governed and regulated by federal law; and the Commonwealth Public Service was similarly controlled and administered.

The rest is simply the story of the gradual process of the occupation by the Federal Parliament of the field of power assigned to it by the Constitution. It is hardly necessary to say that, in the seven years which have elapsed since the Federal Parliament entered upon its duties, only a comparatively small part of that field has been covered. Much indeed has been done, but much more remains to be done. Acts have been passed relating to Naturalization and Immigration; Patents, Trademarks,

Recapitulation.
Progress made, 1901-1907. Large extent of ground still to be covered.

Copyrights and Industrial Designs; providing for Census, Statistics and Meteorological observations; dealing with Conciliation and Arbitration for the settlement of industrial disputes extending beyond the limits of any one State; the service and execution throughout the Commonwealth of the process and judgments of State Courts; and many other subjects of common concern. Under the wide powers of legislation conferred by the Constitution upon the Federal Parliament, many other subjects of vast importance remain to be dealt with; and the process is likely to be continuous for many years to come.

Extent of the limitation imposed by the legislative powers of the Commonwealth on the State legislatures.

But meanwhile the fact that the Commonwealth Parliament has power to legislate as to a given subject does not affect the validity of existing State legislation on the subject, and does not prevent the State Parliament from adding to or altering their legislation from time to time. Few of the Commonwealth powers of legislation are exclusive; and those few have relation to matters which in their nature can only be dealt with by the Commonwealth Parliament. Generally speaking, the only limitation on State Legislative powers is that they must not be exercised in a way which is inconsistent with the Constitution, or with laws passed by the Commonwealth Parliament. State Legislative powers and State laws are expressly preserved, except to the extent of such inconsistency (Sections 107, 108); and it follows that the establishment of the Commonwealth creates no hiatus, in respect

of matters within the general legislative power of the Commonwealth Parliament, until such time as the Commonwealth Parliament has leisure to deal with them.

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Thus the process of assumption by the Commonwealth of governmental powers and functions has from the first been, and will continue to be, a gradual one. The Federal Government was not encumbered at the outset with a vast load of duties and obligations which it could not be immediately ready to undertake; it was empowered to assume them piecemeal, from time to time, as opportunity offered, and as the development of federal organisation allowed. In no other way would it have been possible to inaugurate the federal system without jarring and confusion.

The assumption
of functions by
the Commonwealth,
a gradual process.

XXII.—SOURCES OF REVENUE.

INTRODUCTORY MEMORANDUM.

The statement on the following pages is designed to show the various sources of Ordinary Revenue, and to describe each item, showing the persons by whom, or the things in respect of which, it is paid, the rate of the tax, duty, licence, etc., the laws under which it is derived, and the estimated revenue for the year 1907-8.

It is necessary to emphasize the fact that only "Ordinary Revenue" has been dealt with. The whole of the receipts of the various Colonies are not, therefore, included, the following items, for instance, being omitted :—

Extraordinary receipts (Orange River Colony and Transvaal only).

Receipts from loans, sinking fund receipts, trust funds, deposits and advances repaid.

The sinking fund receipts, other than voted moneys, consist of :—

(a) *In Cape Colony—*

- (i) Receipts from sales of Crown Lands.
- (ii) Unclaimed interest on the Public Debt.
- (iii) Unclaimed, drawn or expired debenture bonds or other Government stock.
- (iv) Proceeds of unclaimed property and stock.
- (v) Unclaimed deposits in the P.O. Savings Bank.
- (vi) Long outstanding Treasury drafts.
- (vii) Surplus interest on the administration of funds belonging to the P.O. Savings Bank.
- (viii) Proceeds of Customs rummage sales.
- (ix) Surplus interest and lapsed funds of the Guardians Fund.
- (x) Void Money Orders and unclaimed Postal Notes.

(b) *In Natal—*

- (i) Receipts on account of redemption of quitrents or moneys paid on conversion of leasehold land into freehold.

- (ii) Proceeds of certain sales under the Customs Acts.
- (iii) Interest on deposits in the hands of the Master of the Supreme Court.
- (iv) Proceeds of old Government stores or materials in connection with works of which the cost has been defrayed from loans.
- (v) Repayments of advances made by Government to the Indian Immigration Trust Board.
- (vi) Unclaimed expired Government debentures or stock.
- (vii) Unclaimed interest on the above.
- (viii) Unclaimed property or money in the hands of the Master of the Supreme Court.
- (ix) Unclaimed proceeds of pound sales.
- (x) Unclaimed Postal and Money Orders.

(c) *In the Transvaal*.—Half of the Government's share of the profits of diamond mines has to be devoted to the redemption of debt and up to the present has been employed in the redemption of the Selati Railway debentures.

It should be borne in mind that certain items which form part of the Government revenue of one Colony are in another allocated to local governing bodies. In Natal, for instance, the municipalities receive the revenue from certain trade licenses, which in Cape Colony are retained by the Government.

XXII.—SOURCES OF ORDINARY REVENUE. YEAR ENDING JUNE 30, 1908.

1. SUMMARY OF ESTIMATED REVENUE.

SOURCE.	Cape Colony.		Natal.		O.R.C.		Transvaal.		Four Colonies.	
	Estimated Revenue, 1907-8.	Per cent. of total.	Estimated Revenue, 1907-8.	Per cent. of total.	Estimated Revenue, 1907-8.	Per cent. of total.	Estimated Revenue, 1907-8.	Per cent. of total.	Estimated Revenue, 1907-8.	Per cent. of total.
I. Customs and Excise—										
A. Customs ...	£ 1,750,248	39.9	£ 594,750	38.2	£ 314,500	36.2	£ 1,597,500	36.2	£ 4,256,998	37.9
B. Excise ...	321,000	7.3	63,200	4.1	7,000	0.8	40,000	0.9	431,200	3.8
II. Transfer Duty, Succession Duty and Auction Duty—										
A. Transfer Duty ...	112,000	2.5	27,000	1.7	60,000	6.9	75,000	1.7	274,000	2.4
B. Succession Duty ...	25,000	0.6	3,000	0.2	7,000	0.8	25,000	0.6	60,000	0.5
C. Auction Duty ...	...	...	...	...	7,000	0.8	...	...	7,000	0.1
III. Licenses ...	†205,000	4.7	104,528†	6.7	{ 59,500	6.8	163,000	3.7	{ 1,022,278	9.1
IV. Stamps ...	265,250	6.1	...	...	50,000	5.8	175,000	4.0	485,000	4.3
V. Income Tax ...	485,000	11.1	...	...	...	...	...	...	150,000	1.3
VI. Poll Tax ...	...	...	132,000	8.5	18,000	2.1	...	...	894,500	8.0
VII. Non-European... †	119,000	2.7	†176,000	11.3	48,500	5.6	551,000	12.5	1,213,500	10.8
VIII. Mining Revenue ...	40,000	0.9	8,200	0.5	121,300	14.0	1,044,000	23.7	301,472	2.7
IX. Land Revenue... ‡	114,500	2.6	84,972	5.5	15,000	1.7	87,000	2.0	1,217,800	10.9
X. Posts, Telegraphs and Telephones ...	548,300	12.5	187,500	12.0	82,000	9.4	400,000	9.1	162,250	1.5
XI. Fines and Forfeitures ...	50,000	1.1	52,250	3.4	10,000	1.2	50,000	1.1	178,000	1.6
XII. Interest ...	80,000	1.8	19,000	1.2	41,000	4.7	38,000	0.8	568,644	5.1
XIII. Miscellaneous ...	272,121	6.2	104,850	6.7	28,200	3.2	163,473	3.7	11,222,642	100.0
Total, excluding Railways and Ports and Harbours	£ 4,387,419	100.0	1,557,250	100.0	869,000	100.0	4,408,973	100.0		

* The Revenue from Diamonds and Copper Profits Tax is included with Income Tax.
† The Revenue from Prospecting Licenses, etc., is included with Licenses.
‡ The Revenue from Native Passes, etc., is included with Licenses and Stamps.
§ Includes Land Sales, £70,600.

XXII.—SOURCES OF

2. STATEMENT for Cape Colony, Natal, the Orange River Colony and the Transvaal, things in respect of which each item is paid, the rate of the tax, duty, license, etc., the

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
I. CUSTOMS AND EXCISE.				
A. CUSTOMS DUTIES.		£		£
1. On Oversea Goods.	See tariff of Customs Union Convention. [Act 1 of 1906.]	1,750,248	See tariff of Customs Union Convention. [Act 9 of 1906.]	594,750
2. Import duties on Colonial Spirits.	Duty upon spirits, except methylated spirits, distilled from the produce of and in any colony, etc., in the Union, when imported into the Cape, equivalent to Cape Excise Duty. [Act 1 of 1906.]		Duty upon spirits distilled from the produce of and in any Colony, etc., in Union, when imported in- to Natal, equivalent to Excise Duty. [Act 9 of 1906.]	
3. Import duties on Colonial Beer.	Duty upon ale or beer, brewed from the produce of and in any Colony, etc., in Union, when imported into the Cape, equivalent to Cape Excise Duty. [Act 1 of 1906.]		Duty on beer brewed else- where in Union, equivalent to Excise Duty. [Act 9 of 1906.]	
B. EXCISE				
1. Spirits ...	6/- per gallon of colonial spirits, distilled from wine, and not being methylated spirits, if of proof strength, with a proportionate in- crease or decrease if of greater strength or under strength respectively. No spirits consigned or re- moved for consumption beyond Colony liable to duty. [Act 36 of 1904.] 10/- per gallon of spirit, dis- tilled or manufactured from materials other than wine, grape juice, grapes, husks of grapes, or raisins, the produce of the Colony, not exceeding the strength of proof, with propor- tionate increase if of greater strength. [Act 9 of 1887 as amended by Act 36 of 1904.]	262,000	9/- per gallon of spirits made in the Colony, not exceed- ing the strength of proof, and so on in proportion for any greater or lesser strength, but in no case less than 7/6 per gallon. "Spirits" means alcoholic spirits of any description and includes all liquors mixed with spirits and all mixtures and compounds or preparations made with or from spirits. [Acts 33 of 1901, 25 of 1905 and 10 of 1906]. Spirits distilled in Natal and exported overland exempt [G.N., 108, 1905].	49,700

ORDINARY REVENUE—continued.

describing the Sources of Ordinary Revenue, and showing the Persons by whom, or the laws under which it is derived, and the Estimated Revenue for the year ending June 30, 1908.

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
See tariff of Customs Union Convention. [Ord. 14 of 1906.]	£ 284,500	See tariff of Customs Union Convention. [Ord. 4 of 1906.]	£
Duty on spirituous liquor distilled from grain, grapes, fruit or other products or raw material elsewhere in Union, equivalent to Excise Duty. [Ord. 29 of 1906.]	23,000	Duty upon spirits, distilled from the produce of the vine, manufactured elsewhere within Union, equivalent to Excise Duty. [Ord. 4 of 1906.]	} 1,597,500
Duty on all beer, brewed or manufactured elsewhere within Union, equivalent to Excise Duty. [Ord. 29 of 1906.]	7,000	Duty on beer, (not including kaffir beer) brewed elsewhere in Union and imported into Transvaal, equivalent to Excise Duty.	
9/- per Imperial proof gallon and pro rata for any strength over proof and for any strength under proof down to 7/6 on all spirits distilled in Colony from grain, grapes, fruit, or other products or raw material. [Ord. 29 of 1906].	—	9/- per Imperial proof gallon, with an allowance for under proof down to 7/6 per gallon, on spirits distilled from the produce of the vine for sale. [Ord. 4 of 1906].	

STATEMENT
No. XXII.—(contd.)

SOURCES OF

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
B. EXCISE.—(Contd.)		£		£
2. Beer ...	9/- per 36 gallons of a standard specific gravity of 1057. All beer falling below a gravity of 1040 is taxed at the rate of 4/6 per 36 gallons bulk. [Acts 11 of 1884 and 27 of 1885, repealed by Act 25 of 1887 but re-enacted by Act 36 of 1904.]	59,000	4d. on every gallon of beer made and issued from a brewery in the Colony. Beer brewed in Natal and exported exempt. [Acts 37 of 1901 and 35 of 1903.]	13,500
3. Foreign Spirits	6/- per gallon if spirits do not exceed strength of proof with proportionate increase for greater strength. [Act 26 of 1905]. “Foreign Spirits” means all spirits and strong waters liable to a duty of Customs, but does not include spirits manufactured in any Colony in Customs Union from growth or produce of such Colony.		—	—
II. TRANSFER DUTY, SUCCESSION DUTY AND AUCTION DUTY.				
A. TRANSFER DUTY.	2 per cent. upon purchase price or value of any freehold property, or property held <i>from Government</i> upon quit rent or other leasehold tenure, sold or otherwise alienated or transferred. Payable by (1) the purchaser (2) every person becoming entitled to any such property by way of exchange, donation, legacy, testamentary or other inheritance, or otherwise than by purchase and sale (3) every person into whose name any such property, registered in the name of any other person, is registered or transferred.		<i>On Land.</i> —On every sale or change of ownership of any interest in, right to, or expectation of, immovable property, there is payable a duty upon the amount of the price paid, or on the value of the land or property exchanged or alienated of 3 per cent. [Laws 5 of 1860, 19 of 1883, 5 of 1890 and 23 of 1907.] <i>On Leases.</i> —2 per cent on one-third of sum total of rent for each year of lease, or, if rent not uniform, on average yearly rent during first third of period. Cessions of registered leases are subject only to a regis-	

REVENUE—continued.

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
4d. per gallon on beer brewed or manufactured within the Colony. [Ord. 29 of 1906].	£ 7,000	4d. per gallon on beer (not including Kaffir beer) sent out from a brewery. Rebate may be made on beer brewed from malt malted from barley grown in Transvaal. Beer brewed in Transvaal and exported exempt.	£ 40,000
—	—	—	—
4 per cent. on value of any fixed property other than a mining lease and 1 per cent. on value of any mining lease.		1½ per cent (a) on the value of any fixed property or lease transferred. Payable by the person acquiring or becoming entitled to any such property or lease in any manner otherwise than by way of legacy or inheritance; (b) on the value of any lease of any mynpacht, claim or right to minerals or precious stones for any period. Payable by the person entering into the lease. (c) On the value of any lease of fixed property (other than of a mynpacht, claim or right to minerals or precious stones) for not less than 25 years, or for life, or if renewable from time to time at will of lessee indefinitely, or for periods which together with first period amount in all to not less than 25 years. Payable by the person entering into the lease.	
Payable by (1) the person acquiring or becoming entitled to any such fixed property or lease by way of purchase, cession, exchange, donation, legacy, inheritance, or in any other manner: (2) the person entering into a lease for any period of any right to minerals or precious stones in or upon any land or exercising a right of renewal of such lease: (3) the person entering into a lease of any fixed property (other than of a right to minerals or precious stones) in case the lease be for not less than 25 years, or for life, or in case it be renewable from time to time at will of lessee indefinitely,			

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
A. TRANSFER DUTY (continued).	All persons acquiring the right to the limited enjoyment of property burdened with the entail of <i>fidei commissum</i> , and all persons acquiring a life usufruct only in any property, are chargeable with the duty applicable to the species of property in question, upon the value of their estates or interests in such property. [Act 5 of 1884 as amended by Act 10 of 1896.]	£	tration charge of 10s. Where, however, any money or money's worth is paid or allowed in respect of the making of any lease or of any cession or assignment of any interest in any lease or sub-lease, a duty of 3 per cent. upon amount of such money or money's worth is also payable. [Laws 19 of 1884, 6 of 1891 and 23 of 1907.]	£
	Duty is payable on the value of Machinery and fixtures falling within the denomination "immovable property." Machinery and other movables are deemed immovable property for Transfer Duty purposes if put up and sold in one lot with land. <i>Fines</i> .—Duty is payable within six months from date of sale, etc. Interest at rate of 12 per cent. per annum is charged on duty if unpaid after six months. <i>Exemptions</i> .—Amongst the important exemptions are : Joint owner of property purchasing that property is not chargeable upon his individual share or interest : descendant of a deceased person, who is also an heir <i>ab intestato</i> , is not chargeable with duty upon his share in the property. Surviving spouse is not chargeable with duty upon immovable property inherited or taken over. Transfers of claims in mines and diggings for precious stones or minerals are also excepted as special tariffs exist.	112,000	Growing crops and machinery are exempt from payment of duty. [Law 20 of 1865.] No duty is charged in respect of price or value of any gold, silver, or precious stones supposed to be in or upon land sold. [Act 43 of 1899.] <i>Fines</i> .—Same as Cape. [Law 5 of 1860.] <i>Exemptions</i> .—Amongst the important exemptions are : Joint owner of property purchasing that property is not chargeable upon his individual share or interest : person who, either in ascending or descending line, would be an heir <i>ab intestato</i> of any deceased person, not chargeable with duty upon his share in the property : surviving spouse is not chargeable with duty upon immovable property inherited or taken over.	27,000

REVENUE—continued.

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
<p>or for periods which together with first period amount to not less than 25 years. All persons obtaining from others any fixed property charged by will of deceased with encumbrance of a <i>fidei commissum</i> and all persons who obtain the usufruct of fixed property for life are liable to duty on value of their interest in such fixed property.</p> <p>“Fixed property” includes (a) land or the usufruct thereof or any servitude or any other limited interest therein other than a lease, but does not include mynpachts, claims, and mining stands, and (b) any right to minerals or precious stones on any land in so far as no special provision is made by Mining Laws for payment of duty in respect of disposal of such right.</p> <p>“Lease” includes sub-lease.</p> <p><i>Fines</i>.—Duty is payable within six months from date of sale etc. If unpaid, for each month or portion of a month in default, one-sixth part of duty payable for six months. If duty not paid at end of twelve months, 10 per cent. interest per annum reckoned from expiration of twelfth month in addition payable on double amount of duty owing.</p> <p><i>Exemptions</i>.—Amongst the important exemptions are—</p> <p>Joint owners of any property or lease purchasing or acquiring that property or lease or any portion thereof are not chargeable upon their individual shares or interests: descendant, who is also an heir <i>ab intestato</i> of deceased person, is not chargeable with duty upon his share in the fixed property or lease: surviving spouse married in community of property is not chargeable with duty upon fixed property or lease inherited or taken over.</p>	<p>£</p> <p>60,000</p>	<p>“Fixed property” includes—(a) land or the usufruct thereof, or any other limited interest therein other than a lease; (b) mynpachts, claims and stands; (c) any right to minerals or precious stones on any land.</p> <p>Movable machinery or plant which may be moved and disposed of separately is not taken to be fixed property.</p> <p><i>Fines</i>.—Same as Cape. [Procs. Transvaal 8 of 1902, 27 of 1902, and Ord. 14 of 1905.]</p> <p><i>Exemptions</i>.—Amongst the important exemptions are:</p> <p>Persons acquiring or becoming entitled to any fixed property or lease by way of legacy, testamentary or other inheritance; joint owners of any property or lease purchasing or acquiring that property or lease or any portion thereof are not chargeable upon their individual shares or interests.</p>	<p>£</p> <p>75,000</p>

SOURCES OF

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
B. SUCCESSION DUTY.	<p>Payable upon the <i>net value</i> of property or interest therein.</p> <p>Where successor is lineal descendant or lineal ancestor of predecessor 1 per cent.</p> <p>Where successor is brother or sister 2 per cent.</p> <p>Where successor is descendant of brother or sister 3 per cent.</p> <p>Otherwise 5 per cent.</p> <p><i>Exemptions.</i>—Where whole succession or successions derived from same predecessor do not amount to £100.</p> <p>Where successor is son or daughter of predecessor and <i>net value</i> of succession is less than £100.</p> <p>Where any succession is less than £20 no successor whatever is liable to pay duty.</p> <p>Surviving spouse being successor of his or her deceased spouse.</p> <p>Property received in trust for certain charitable institutions.</p> <p>No duty leviable in respect of property situate in the United Kingdom. This exemption may be extended to any Colony, etc., in South Africa so long as no duty levied therein in respect of property in Cape. [Acts 5 of 1864 and 4 of 1895].</p>	<p>£</p> <p>25,000</p>	<p>Same as Cape.</p> <p><i>Exemptions.</i>—Estates of not exceeding £100 net value—Surviving spouse.</p> <p>Act does not apply to movable property passing from estate of a native to a native or from estate of indentured Indian to indentured Indian or wife or child of one.</p> <p>Same as Cape. [Acts 35 of 1905 and 21 of 1906.]</p>	<p>3,000</p>
C. AUCTION DUTY.	Auction Dues were abolished by Act 11 of 1896.	—	Auction dues were imposed by Ord. 18 of 1846, and abolished by Law 32 of 1874.	

REVENUE—continued.

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
<p>Payable on <i>net value</i> of inheritances— In ascending and descending line and of husband and wife 1 per cent. In the collateral line (not to extend further than up to and including 4th degree) 2 per cent. In case of persons not related to one another by blood 5 per cent. [Law Book Ch. 68.]</p>	£ 7,000	<p>1 per cent. on assessed value or vendu roll of estates. In the case of persons married in community of goods, duty on decease of one of spouses is estimated on half the joint estate. [Law 15 of 1899.]</p>	£ 25,000
<p><i>Exemptions.</i>—None.</p>		<p><i>Exemptions.</i>—There are no exemptions in the case of small estates or children. $\frac{1}{4}$ per cent. only is charged on nett assets of any insolvent estate or Company in liquidation. [Ord. 5 of 1905.]</p>	
<p>1 per cent. on amount of each sale of fixed property and 2 per cent. on each sale of moveable property. [Law Book Ch. 107.]</p>	7,000	<p>Auction Dues were abolished from Oct. 1, 1906 by Ord. 28 of 1906.</p>	

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
III. LICENSES.	Under this head are included the receipts from— Liquor Licenses (annual.) Commercial licenses (annual) (including Joint Stock and Insurance Companies.) Licenses for various trades (annual.) Licenses admitting to practise certain professions. Diamond trade licenses. Prospecting licenses. Marine licenses (annual.) Game, Gunpowder, Mariage, and other miscellaneous licenses.	£ 205,000	Under this head are included the receipts from— Liquor licenses (annual.) Commercial licenses (annual) (including Joint Stock and Insurance Companies.) Licenses for various trades (annual.) Professional licenses (annual.) Game licenses. Firearms licenses. Fishing licenses, Dog Tax (outside boroughs and townships), and other miscellaneous licenses.	 104,528.
IV. STAMPS.	Under this head are included: (1) <i>Stamps on Instruments.</i> <i>E.g., Affidavits, Bills of Exchange, Promissory Notes, Bonds, Brokers' Notes, Cheques, Leases, Insurance Policies, Powers of Attorney and Receipts.</i> (2) <i>Fees of Court.</i> (3) <i>Fees of Office.</i> <i>E.g., Registrar of Deeds, Sheriff, Master (Orphan Chamber and Insolvency Branches), Surveyor-General, Trade Marks and Patent Fees, etc.</i> (4) <i>Bank Note Duty.</i> Every individual, firm, or bank issuing Notes is required in January and July each year to pay 10s. per cent. on average Note circulation during preceding six months. (5) <i>Transfers, etc.</i> Under Precious Stones and Minerals Acts.	 250,000 3,500 11,750	Under this head are included: (1) <i>Stamps on Instruments.</i> <i>E.g., Bills of Exchange, Promissory Notes, Bonds, Brokers' Notes, Cheques, Leases, Insurance Policies, Powers of Attorney and Receipts.</i> (2) <i>Fees of Court.</i> (3) <i>Fees of Office.</i> <i>E.g., Registrar of Deeds, Sheriff, Master (Testate and Intestate Estates), Surveyor-General, Trade Marks and Patent Fees, etc., etc.</i> — —	

REVENUE—continued.

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
<p>Under this head are included the receipts from—</p> <p>Annual licenses for liquor.</p> <p>Commercial licenses (including Banks).</p> <p>Licenses for various trades and professions.</p> <p>Kafir Beer licenses.</p> <p>Game licenses.</p> <p>Gun licenses.</p> <p>Dog Tax (outside towns and villages).</p>		<p>Under this head are included the receipts from—</p> <p>Liquor licenses (annual.)</p> <p>Commercial licenses (annual) (including Assurance Cos., Banking Cos. and Boards of Executors and like Companies.)</p> <p>Trading licenses (annual.)</p> <p>Diamond Trade Licenses.</p> <p>Game licenses.</p> <p>Arms and Ammunition licenses.</p> <p>Fishing licenses.</p> <p>Boiler licenses.</p> <p>Dog Tax (outside Municipal areas), and other miscellaneous licenses.</p>	
	£		£
	59,500		163,000
<p>Under this head are included :</p> <p>(1) <i>Stamps on Instruments.</i> E.g., Affidavits, Bills of Exchange, Promissory Notes, Bonds, Brokers' Notes, Cheques, Leases, Insurance Policies, Powers of Attorney and Receipts.</p> <p>(2) <i>Fees of Court.</i></p> <p>(3) <i>Fees of Office.</i> E.g., Registrar of Deeds, Sheriff, Master (Orphan Chamber and Insolvent Estates Branches), Surveyor-General, Trade Marks and Patent Fees, etc., etc.</p>		<p>Under this head are included :</p> <p>(1) <i>Stamps on Instruments.</i> E.g., Affidavits, Bills of Exchange, Promissory Notes, Bonds, Brokers' Notes, Cheques, Leases, Insurance Policies, Powers of Attorney and Receipts.</p> <p>(2) <i>Fees of Court.</i></p> <p>(3) <i>Fees of Office.</i> E.g., Registrar of Deeds, Registrar of Mining Rights, Sheriff, Master (Orphan Chamber and Insolvency Branches), Surveyor-General, Trade Marks and Patent Fees, etc., etc.</p> <p>(4) <i>Bank Note Duty.</i> Every Bank issuing Notes in the Colony is required to pay 5s. for every £100 or fraction thereof of average amount of Notes circulated during preceding year. [Proclamation Transvaal No. 12 of 1902.]</p> <p>(5) <i>Companies' Capital Duty.</i> 7s. for every £100, and any fraction of £100 over any multiple of £100, of amount of nominal share capital or increase of registered capital of any Company registered with limited liability. [Proclamation Transvaal No. 12 of 1902.]</p>	
	50,000		150,000
			25,000

SOURCES OF

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
V. INCOME TAX.	<p>On the annual amount of all taxable incomes arising or accruing during the twelve months immediately preceding year of assessment exceeding £1,000 per annum—at the rate of 6d. in the £ on all incomes exceeding £1,000 and not exceeding £2,000; and in addition 9d. in the £ on so much as exceeds £2,000 up to £5,000; and in addition 1s. in the £ on so much as exceeds £5,000 up to £10,000; and in respect of so much as exceeds £10,000 1s. 3d. in the £ up to £20,000; and 1s. 6d. in the £ on so much as exceeds £20,000—derived by any person (including Company, etc.) from any source whatever within the Colony.</p> <p>No tax payable by Diamond and Copper Mining Companies liable to Profits Tax (see VIII.) or by shareholders in such Companies in respect of dividends from such Companies except as regards preference shares on which a defined dividend is secured, which dividend is taxable at 2s. in the £. In respect of all Companies having their Head Offices in British South Africa except Diamond and Copper Mining Companies (as above), however, the rate of tax on so much of all incomes as exceeds £5,000 is 1s. in the £. Except in case of Limited Liability Companies and every shareholder in respect of income derived from his holding in</p>	<p>£</p> <p>485,000</p> <p>Including revenue from Diamond and Copper Profits Tax (see VIII.).</p>	—	

REVENUE—*continued.*

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
—		—	
—		—	

SOURCES OF

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
V. INCOME TAX (continued).	such Company, every person liable to taxation in respect of any income exceeding £1,000 is entitled to one reduction of £1,000 in assessment of such income. The revenues of Harbour Boards, Local Authorities, Building and Friendly Societies are, amongst others, exempt. Deductions from taxable amount are allowed in respect of losses, outgoing, repairs, etc. [Act 36 of 1904, as continued and amended by Act 26 of 1907.]			£
VI. POLL TAX.			£1 per annum payable by every male of 18 years and upwards, except H. E. the Governor and personal staff, His Majesty's regular Naval and Military Forces European members of Natal Police, Consuls and representatives of Foreign and Colonial Governments not engaged in private pursuits; natives liable to pay but tax under Law 13 of 1875 (the native who himself pays the full 14/- or pays it through another, is alone deemed the person exempted from Poll Tax—Govt. Notice 743, 1905); natives working but not domiciled in Colony; indentured Indians; persons unable through poverty to pay the tax; and persons passing through the Colony or on a visit for not more than six months. [Act 38 of 1905.] <i>Note.</i> —Natives in the calendar year 1906 paid £76,490 in Poll Tax.	132,000

REVENUE—continued.

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
	£		
<p><i>Education Tax.</i>—Each School Committee is required to contribute not less than one-sixth of the cost of education in its district. Should the amount not be contributed voluntarily, Government may impose Poll Tax of 10/- per head of each male of 21 and over resident in the district not being a coloured person. The voluntary contributions for 1907-8 are estimated at nil.</p>	18,000		

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
VII. REVENUE IN RESPECT OF NON- EUROPEANS.		£		£
A. NATIVE PASSES.	<p><i>Hospital Tax</i> (Griqualand West)—1s. on every contract of service for each month of service, payable by master and recoverable by deduction from wages. Two-thirds of proceeds devoted to Hospital purposes and one-third to general sanitary purposes in district in which tax is levied. [Griqualand West Ord. 2 of 1874.]</p>	14,000	<p><i>Natives</i>.—For each pass to enter or leave the Colony, 1s. [Laws 48 of 1884 and 52 of 1887.]</p> <p>For duplicate of lost pass, 1s. is payable by Native servants. [Act 49 of 1901.]</p> <p><i>Indians</i>.—Indians remaining in Natal after expiration of indentures must take out annual license for which £3 is payable. [Act 17 of 1895.]</p> <p>Children of above, except males who were 16 and females who were 13 before taking effect of Act, must, on becoming 16 if male, or 13 if female, either go to India or become indentured, or take out license as above. [Act 2 of 1903.]</p> <p>Uncovenanted Indians may apply for identification passes for which 1s is charged. [Act 28 of 1897.]</p> <p>In the Northern Districts, persons belonging to any of the native races of Asia must, within eight days of arrival, register and pay a fee of £3.</p>	Revenue included with Licences and Stamps.
B. HUT TAX OR POLL TAX.	<p><i>Hut Tax, Ordinary</i> (1) Colony except Transkei.—Each hut in a Native Location on Crown Land reserved for the purpose, or on private property, is chargeable with a tax of 10s. p.a. [Act 37 of 1884.]</p> <p>This Act does not apply to Native Locations within Municipalities, unless put in force by Municipal Regulations.</p> <p>Hut Tax of 10s. per hut p.a. is also payable on all huts occupied by natives cultivating land within an area proclaimed under Na-</p>		<p>14s per annum upon every hut occupied by a native within the Colony, payable by native. Houses of European construction inhabited by natives having only one wife and otherwise conforming to civilized usage are exempt. [Law 13 of 1875.]</p>	176,000

REVENUE—continued.

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
<p><i>Mine Passes.</i>—Every male coloured person between ages of 16 and 70 on a public diamond digging is required to be registered, and to pay a fee of 1s. per month.</p> <p>In addition, on any public digging where a hospital open to coloured persons is established, a further sum of 1s. is payable by such coloured persons as work in the mines and 6d. by other coloured persons working on the diggings. The money so received is handed to the Board of Management of the Hospital. [Law Book, Chap. 70.]</p>	£ 3,500	<p><i>Native Passes.</i>—Pass to travel, payable by native, 1s.</p> <p>And, in Labour Districts only, passport on which fee of 1s. is charged for each registration, payable by employer, and also monthly pass on which 2s. per month is payable by employer. [Proc. Admin. 18 of 1903.]</p> <p>Certificate exempting natives engaged in trade or business from operation of pass laws, £1 per annum. [Ord. 28 of 1903.]</p> <p><i>Foreign Labour Passports.</i>—2s. per month for each labourer, payable by employer. [Ord. 17 of 1904 and Govt. Notice 1303 of 1904.]</p>	£ 235,000 36,000
<p>£1 per annum payable by each male coloured person between the ages of 18 and 60 domiciled in Colony, except persons residing on public diggings and persons who have rights to land and are liable to pay quit rent. [Ord. 2 of 1904.]</p> <p><i>Witwatershoek.</i>—£1 per annum for every hut occupied, payable by owner. [Law 9 of 1898 and Ord. 39 of 1903.]</p>	45,000	<p>£2 per annum payable by every adult male aboriginal native domiciled in Transvaal (or £1 only if a farm labourer or resident in a Municipal location) and a further £2 if he has more than one wife. Natives holding letters of exemption from pass laws and natives prevented from working by age, disease, etc., and indigent, are exempt from payment. [Ords. 20 of 1902 and 19 of 1906.]</p>	280,000

SOURCES OF

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
B. HUT TAX OR POLL TAX— (continued.)	<p>tive Labour Locations Act, 1899, for the residence or location of natives employed in any mine or on any work. [Act 5 of 1899.]</p> <p>Act may be extended to Municipal or Village Management areas with consent of Local Authorities.</p> <p>Hut Tax of 10s. p.a. is payable by every occupier allowed to remain on a Glen Grey Commonage under Section 7 of Act 15 of 1899.</p> <p>No Hut Tax is chargeable to any person so old or chronically infirm as to be incapable of rendering service. [Act 30 of 1899.]</p> <p>(2) <i>Transkeian Territories</i>.—10s. per annum for each house or hut erected for occupation of a person or family duly located and payable for each wife, whether she occupies a separate hut or not, and on each hut occupied by an unmarried man.</p> <p>In East and West Pondoland every half-caste or coloured man or woman, the occupier alone or with family of communal land, pays 10s. per annum for every house or hut erected on the land for occupation of a person or family.</p> <p><i>Special</i>.—Each hut tax payer in a location on Crown Lands is required to pay an annual amount of 2s. The net amount is paid over to Divisional Councils as and for road rates. [Act 30 of 1899, Section 25.]</p> <p>This Act does not apply to locations under Act 5 of 1899, or to locations within a Municipality or Village Management area, unless put in force by regulations.</p>	£		£
		101,000		
		4,000		

STATEMENT
No. XXII.—(contd.)

REVENUE—continued.

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
	£		£

STATEMENT
No. XXII.—(contd.)

SOURCES OF

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
VIII. MINING REVENUE.	<p><i>Diamonds & Copper—Profits Tax.</i>—Payable by Diamond Mining Companies and Copper Mining Companies owning mines in the Colony.</p> <p>A tax on profits in excess of £50,000, earned during year ended 30/6/07 at the rate of 10 per cent. [Act 26 of 1907.]</p>	£ Revenue included with Income Tax.	—	—
	<p><i>Diamonds.</i>—Registration fee of $\frac{1}{2}$ per cent. on value of diamonds exported. In Griqualand West $\frac{3}{4}$ths of receipts devoted to "illicit traffic" police and detectives, and $\frac{1}{4}$th administered by Board for Protecting Mining Interests. [Acts 48 of 1882 and 14 of 1885.]</p>	32,500	<p><i>Royalties.</i>—$1\frac{1}{2}$ per cent. on value of gold, coal and other minerals extracted from Crown Lands. In case of private lands, a royalty of $\frac{3}{4}$ per cent. on value won is payable by owner. [Act 43 of 1899.]</p>	3,000
	<p>In Griqualand West there is also a registration fee of $\frac{1}{2}$ per cent. on value of all rough diamonds imported. [Act 48 of 1882.]</p>			

REVENUE—continued.

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue 1907-8.
<p><i>Diamond Mines—Profits Tax.</i>—Annual tax of 7 per cent. on such part of net profits from working of existing mines as may be (1) assigned or used for distribution to shareholders or debenture holders; or (2) allocated for investment or use in any concern, undertaking or security not connected with working or business of mine as such. No tax is levied on any such portion of net profits of mine holders as may arise from investment of capital not connected with working of mine. No tax is to be levied in respect of any mine until aggregate net profits assigned, used or allocated as in (1) and (2) above amount to £50,000 with interest at 10 per cent. per annum from date of promulgation of Ordinance. This sum is allowed free of tax as an equivalent for working capital expended on equipment and development of mine. [Ord. 24 of 1907.]</p>	£ 28,000	<p><i>Diamond Mines.</i>—The Government's share of profits is $\frac{1}{10}$ths of net produce of mine. [Ord. 66 of 1903.] Half the Government's share only is shown here as revenue, the other half being reserved for redemption of loans, etc.</p>	£ 200,000
<p><i>Government's Share of Profits of New Mines (Precious Stones).</i>—The Crown is entitled to the undivided share in any mine or portion of mine on private land remaining after deducting share to which owner or owners are entitled (an undivided $\frac{9}{10}$ths), and, in case of mine or portion of mine being on Crown Land, to the undivided share which remains after deducting share to which discoverer is entitled (not more than undivided half share). Where the mine is worked by the owner he provides the working capital. No share of produce of mine accrues to Crown until aggregate net profits, after allowing for previous losses, equal working capital actually expended from time to time together with interest thereon at rate of 10 per cent. per annum. Net profit obtained from working of mine is divided between Crown and mine holder in proportion to their respective shares in the mine. [Ord. 4 of 1904.]</p>	70,000	<p><i>Base Metal Royalties.</i>—1 per cent. on gross sales, less cost of raising and selling. [Law 14 of 1897.]</p>	4,000

STATEMENT
No. XXII.—(contd.)

SOURCES OF

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
VIII. MINING REVENUE (continued).	<i>Royalties. Diamonds.</i> —Not less than £1 per cent. on gross proceeds of sale of yield of abandoned mines or alluvial diggings, either on Crown Lands or where minerals and precious stones are reserved to Crown. In case of private property on which minerals and precious stones are reserved to Crown, owner receives half royalties collected. 10 per cent. of all royalties received by owner of land not subject to reservation to Crown of precious stones is payable to Government in absence of specific agreement entered into before 27/9/83.	£ 2,000	<i>Rent of Crown Lands for Mining Purposes.</i> —On account of leases under Mining Laws now obsolete. Leases are now replaced by claims.	£ 1,050
	<i>Copper Ore.</i> —Royalty 2/6 per ton.	3,000		
	<i>Coal.</i> —Royalty 6d. per ton.	2,500		
	<i>Mining Licences.</i> —Prospecting licences, etc.	Revenue included with Licences and Stamps.	<i>Mining Licences.</i> —Prospecting licences, etc.	4,150

REVENUE—continued.

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
	£		£
<i>Diamonds</i> .—Registration fee of $\frac{1}{2}$ per cent. on value of rough or uncut diamonds exported. [Law book, Chap. 119.]	6,500	<i>Gold Mines—Profits Tax</i> .—10 per cent. on annual net produce from working gold-bearing properties. Net produce is taken to be the value of the gold produced after deduction of cost of production and of allowance for redemption of capital expended in mine equipment, shaft sinking and development. [Proc. Transvaal 34 of 1902.]	600,000
<i>Coal Tax</i> .—1½d. per ton on all coal (except on coal right to which is reserved to Crown) mined and sold from land, other than Crown Land, in Colony. [Ords. 25 of 1903 and 15 of 1907 and Proc. 59 of 1907.]	2,000		
<i>Mining Licences</i> .—Prospecting licences, etc.	14,800	<i>Mining Licences</i> .—Prospecting licences, etc.	240,000

STATEMENT
No. XXII.—(contd.)

SOURCES OF

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
IX. LAND RE- VENUE.	Derived from Quitrents, lease rents, etc., etc.	£ 114,500	<i>Farm and Erf Taxes</i> (Nor thern Districts).—Based on Transvaal Laws in force at time of cession of districts to Natal.	£ 472
			<i>Quitrents</i> .—Amount payable on each farm held under quitrent tenure is entered upon deed of grant of farm. Redemption fees on con- version into freehold are devoted to redemption of loans. There are additional rents for non-occupation. Rents from land leased for grazing and brickmaking, etc., are included under this head.	6,300
			<i>Native Squatters</i> .—Rents of £2 per annum per hut pay- able by native squatters on or in occupation of Crown Lands. Not including Zulu- land. [Law 41 of 1884 and Act 48 of 1903.]	6,200
			<i>Irrigation Settlements</i> ...	1,400
			<i>Land Sales</i> .—Derived from (i) Instalments of purchase price paid by purchasers of Crown Lands.	70,000
			(ii) Interest on overdue instalments.	600

REVENUE—continued.

[illegible]

STATEMENT
No. XXII.—(contd.)

SOURCES OF

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
IX. LAND RE- VENUE—(contd.)		£		£
X. POSTS, TELE- GRAPHS AND TELEPHONES.	—	548,300	...	187,500
XI. FINES AND FORFEITURES.	(i) Customs Fines and Penalties.	1,500	(i) Customs Fines and Penalties.	250
	(ii) Fines and Forfeitures of Court. In the case of all Fines and Penalties re- covered under any law, if not otherwise expressly provided, a part not exceed- ing half nor less than one- fourth is paid to informer.	48,500	(ii) Fines and Forfeitures of Court. In certain laws pro- vision is made for payment of a portion (usually half) to informers. Fines with- in boroughs, if imposed in cases prosecuted at instance of local authority, are usually paid to Borough Funds.	52,000

REVENUE—continued.

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
	£		£
		<i>Crown Lands.</i> —Rents and Interest ...	7,000
		<i>Native Squatters.</i> —£1 p.a. payable by every adult male native who is a settler or cultivator on Crown Lands.	15,000
		<i>Stand Licences.</i> —In stand townships which have been approved and proclaimed on Government land, and on private proclaimed land, 7s. 6d. p.m. for stand 50 × 50 ft., and 11s. 3d. p.m. for stand 50 × 100. [Law 15 of 1898]. In case of private proclaimed ground, half licences go to landowner if proclaimed under sec. 93 of Law 15 of 1898, and $\frac{3}{4}$ ths. if under the Law of 1891—except in case of special contracts. Under the Law of 1885 the owner was entitled to whole of licences.	45,000
—	82,000	—	400,000
(i) Customs Fines and Penalties ...	Included with Customs Duties.	(i) Customs Fines and Penalties ...	?
(ii) Fines and Forfeitures of Court ... Fines received for Municipal offences are handed over to the Local Authorities.	10,000	(ii) Court Fines and Penalties ...	50,000

STATEMENT
No. XXII.—(contd.)

SOURCES OF

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
		£		£
XII. INTEREST.	(i) Interest at 4% on unpaid balances of purchase price of Crown Lands covered by Mortgage Bonds. [Acts 15 of 1887 and 23 of 1893.]	28,700	Interest	19,000
	(ii) Interest at 4% on that portion of unpaid balances of purchase price of Crown Lands not covered by Mortgage Bonds.	245		
	(iii) Interest on Irrigation Loans.	7,250		
	(iv) Interest on Local Works Loans.	16,750		
	(v) Interest on School Loans	25,500		
	(vi) Interest on advance to Grahamstown and Port Alfred Railway Company.	800		
	(vii) Interest on cash balances and temporary investments.	700		
	(viii) Miscellaneous ...	55		
XIII. REVENUE FROM ALL OTHER SOURCES	Includes : Public Health Hospitals and Asylums Fees Prison Labour Agricultural Receipts Irrigation and Boring Receipts Survey Receipts Printing and Stationery Receipts and other items. Rents of Houses, &c. ... Forest Revenue ... Sale of Government Property: Sleepers ... Guano ... Miscellaneous ... Sundry ...	139,996 20,440 27,500 20,000 48,000 3,000 13,185	Includes : School Fees, etc. Agricultural Receipts Cold Storage and Abattoir Charges Charges for Hire of Drills, and other items. Forest Revenue Hospital and Asylum Fees, Rents of Houses, Sale of Government Property, etc.	26,150 4,000 74,700

REVENUE—continued.

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
(i) Interest on Ladybrand Railway, Stock, Dam and Creamery Loans.	£ 1,116	Interest	£ 38,000
(ii) Interest on Local Loans and Official Loans for 1906-7.	4,900		
(iii) Interest on other balances, Funds Department for 1906-7.	6,000		
(iv) Interest on Fixed Deposits ...	2,400		
(v) Balance of Profit and Loss a/c of Funds Department for 1906-7.	12,000		
(vi) Dividend on Government Shares in National Bank of Orange River Colony.	14,584		
Includes :		Includes :	
School Fees, etc.	19,400	School Fees, etc.	113,280
Medical Receipts		Public Health, Hospitals and Asylums Fees	
Prison Labour		Prison Labour	
Agricultural Receipts		Agricultural Receipts	
Boring Receipts		Irrigation and Boring Receipts	
Survey Receipts, and other items.		Printing and Stationery Receipts, and other items.	
Rents of Houses... ..	3,500	Rents of Government Houses and Buildings	18,500
Sundry	5,300	Rents payable under Concessions granted by late Republic ...	5,000
		Sundry	26,693

SOURCES OF

SOURCE OF REVENUE.	CAPE COLONY.		NATAL.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
		£		£
TOTAL RE- VENUE, EX- CLUDING RAILWAYS, PORTS AND HARBOURS.	—	4,387,419	—	1,557,250
RAILWAY RE- VENUE.	—	3,679,800	Traffic earnings Special receipts	1,898,000 55,000
TOTAL, IN- CLUDING RAILWAY REVENUE.	—	8,067,219	—	3,510,250
PORTS AND HARBOURS.	See Harbour Boards.	—	Wharf dues Light dues Port dues Wharf and Shed Rents and Miscellaneous (includes charges for use of cranes, floating dock and workshop, coaling appliances, sale of old material, rents, etc.)	23,000 9,500 46,650 43,100
TOTALS, IN- CLUDING RAILWAY AND PORTS AND HAR- BOUR RE- VENUE.	—	°	—	3,632,500

* Totals are not inserted owing to Harbours in Cape Colony being administered by Boards,

REVENUE—continued.

ORANGE RIVER COLONY.		TRANSVAAL.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
	£		£
—	869,000	—	4,408,973
See Inter Colonial Council.	*	See Inter Colonial Council.	*
—	—	—	—
Nil.	—	Nil.	—
—	*	—	*

and Railways in the O.R.C. and the Transvaal being dealt with by the Inter-Colonial Council.

SOURCES OF REVENUE—*continued.*

3. RECONCILIATION.

CAPE COLONY.

Total, excluding Railways, as shown in Estimates	...	...	£	4,289,800
Add certain Receipts credited to Votes in Estimates, but here treated as Revenue	...	...	...	121,621
				<u>4,411,421</u>
Deduct Customs Refunds, less 2½ per cent. Commission to Postmaster-General	...	...	...	24,002
Total Revenue, as above	...	...	...	<u>£4,387,419</u>

NATAL.

Total, excluding Railways and Ports and Harbours, as shown in Estimates	...	...	...	1,566,250
Deduct Arms and Ammunition Receipts	...	...	£5,000	
Customs Refunds to Troops	...	...	4,000	9,000
				<u>9,000</u>
Total Revenue, as above	...	...	...	<u>£1,557,250</u>

ORANGE RIVER COLONY.

Total, as shown in Estimates	...	...	...	818,800
Add 5 per cent. Customs Duties to Coast Colonies for Collection, shown in Estimates as a Deduction from Revenue	...	...	...	14,500
Certain Receipts credited to Votes in Estimates, but here treated as Revenue	...	...	...	35,700
				<u>869,000</u>
Total Revenue, as above	...	...	...	<u>£869,000</u>

TRANSVAAL.

Total, as shown in Estimates	...	...	...	4,468,500
Deduct certain Receipts shown as Revenue, but here treated as Deductions from Expenditure	...	...	...	59,527
				<u>59,527</u>
Total, as above	...	...	...	<u>£4,408,973</u>

SOURCES OF REVENUE—*continued.*

4. STATEMENT showing the Sources of Revenue of the Inter-Colonial Council of the Transvaal and Orange River Colony for the year ending June 30, 1908.

Source of Revenue.	Estimated Revenue. 1907-08.
Railways :—	£
Passengers	1,100,000
Parcels	83,000
Goods and Minerals, except Coal	1,827,000
Coal	903,400
Livestock	86,600
Miscellaneous	181,990
Cartage Earnings (net)	2,500
Catering Earnings (net)	1,000
Van-Reenen-Bethlehem Line (net)	8,000
Interest	25,000
Miscellaneous	6,091
	<hr/> 4,224,581
Interest	15,000
Miscellaneous	9,000
	<hr/>
TOTAL	£4,248,581
Balance payable by Transvaal and O.R.C. ...	772,644
	<hr/>
TOTAL, including Balance payable by Transvaal and O.R.C.	£5,021,225

RECONCILIATION.

Revenue shown in Estimates	5,012,225
Add Receipts shown in Estimates as Appropriations-in-Aid, but here treated as Revenue	9,000
	<hr/>
TOTAL, as above	£5,021,225

SOURCES OF

5. STATEMENT for Southern Rhodesia, North-Western Rhodesia, North-Eastern Revenue, and showing the Persons by whom, or the things in respect of which each derived, and the Estimated Revenue

SOURCE OF REVENUE.	SOUTHERN RHODESIA.		NORTH-WESTERN RHODESIA.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
I. CUSTOMS AND EXCISE.		£		£
A. CUSTOMS DUTIES.				
1. On Oversea Goods.	See Tariff of Customs Union Convention. For Special Clauses see Arts. 13 and 14 of Convention.	169,500	See Tariff of Customs Union Convention. [Proc. 10 of 1906.] For Special Clauses see Schedule D to Convention and Clause 15 of Order in Council of 1899. <i>Export Duty on Horns.</i> —10/- per head for certain game and 20/- per head for cer- tain other game. Proc. 1 of 1905.]	15,450
2. On Colonial Spirits.	—	—	Duty upon Spirits manufac- tured or produced elsewhere in Union, when imported into the territory, equivalent to Excise Duty. [Proc. No. 20 of 1905.]	
B. EXCISE.	—	—	Duty upon every gallon of Spirits distilled or manu- factured in the territory, sold, consumed or otherwise disposed of by any distiller, at the rate of 6/- per gallon if the Spirits do not exceed the strength of proof, with a proportionate increase for greater strength. [Proc. 20 of 1905.]	
II. TRANSFER DUTY, ESTATE DUTY AND AUCTION DUTY.				
A TRANSFER DUTY.	2% on immovable property transferred. [Ord. 9 of 1906.] Interest at the rate of 2% p.a., calculated from six months from date of transfer, is charged on duty unpaid within six months of date of transfer.	4,000	—	—

REVENUE—continued.

Rhodesia, and the Nyasaland Protectorate, describing the Sources of Administrative item is paid, the rate of the tax, duty, license, etc., the laws under which it is for the year ending June 30, 1908.

NORTH EASTERN RHODESIA.		NYASALAND.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
	£		£
<i>Import Duties.</i> —On firearms, gunpowder and ammunition, 10% <i>ad valorem</i> ; on alcohol and liquids containing alcohol, <i>i.e.</i> , on wine, ale, porter, beer of every kind, the case of 1 dozen old wine bottles or part thereof, 10 % <i>ad valorem</i> ; on brandy, whisky, gin, rum, liqueurs and miscellaneous spirits, not being sweetened or mixed with any article so that the degree of strength cannot be ascertained by Sykes' Hydrometer, when the degree of strength does not exceed proof, for each imperial gallon or part thereof, 12/-, and for every degree or part of a degree over proof an additional duty of 1/- per imperial gallon or part thereof; on brandy, whisky, gin, rum and miscellaneous spirits, sweetened or so mixed that the degree of strength cannot be ascertained by Sykes' Hydrometer, 12/- on each imperial gallon or part thereof.	2,000	<i>Import Duties.</i> —A duty of 10% <i>ad valorem</i> is charged on all goods imported into the Protectorate, with certain exceptions. Amongst imports admitted free of duty are :—Agricultural implements, materials for making bridges, railways, tramways and telegraphs, and machinery for manufacturing use; coffee manure, cotton seed, vehicles and livestock. A registration fee of 6d. per package is charged in respect of all imports exempt from duty except cotton seed. [Ord. 8 of 1906.]	18,450
		<i>Export Duties.</i> —9d. per lb. on ivory; 1d. per lb. on hippo. teeth and rhino. horns; 4d. per lb. on rubber not cultivated; 1/- per oz. on gold other than coin; 1/- per head on sheep and goats.	450
		<i>Transit fees.</i> —In respect of all goods in transit, not specially exempt, a transit guarding and examining fee of 3% <i>ad valorem</i> was collected until 31 October, 1907, when a fee of 6d. per package was substituted.	1,000
<i>Export Duties.</i> — Indigenous rubber, 4d. per lb. ... Ivory, 9d per lb. ...	10 350		
4% upon the amount of the price or purchase money paid or to be paid for real property. 4% upon the value of real property on any change of ownership by inheritance, devise, bequest, exchange, donation or otherwise.	—	—	—

SOURCE OF REVENUE.	SOUTHERN RHODESIA.		NORTH-WESTERN RHODESIA.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
B. SUCCESSION DUTY.	Payable on inheritances— Where successor is lineal descendant or ancestor of predecessor, 1%. Where successor is brother or sister, 2%. Where successor is descendant of brother or sister, 3%. Other successors, 5%. No duty is payable if the successor is a surviving spouse or if the whole succession is less than £100, or on any succession of less than £20. [Cape Act 5 of 1864 and S.R. Ord. 2 of 1898.]	£ 500	—	£ —
C. AUCTION DUTY.	2% on movable and 1% on immovable property. [Cape Act 5 of 1858 and S.R. Ord. 2 of 1898.]	600	—	—
III. LICENCES...	Under this head are included the receipts from— Liquor licenses (annual). Commercial licenses (annual) (including Joint Stock and Insurance Companies). Licenses for various trades (annual). Gunpowder, game, marriage, and other miscellaneous licenses.	28,500	Traders' licenses, £10 p.a.; hawker's license, £1 p.m.; liquor license, £50 p.a.; ordinary game license, £1; special game license for a person resident in territory £5, for any other person, £25; administrator's game license, £50; game dealer's license, £10 p.a.; and miscellaneous licenses and stamps.	4,000
IV. STAMPS ...	—	10,500	—	—
V. REVENUE IN RESPECT OF NON - EUROPEANS.	<i>Native Tax.</i> — Every adult male native domiciled in Southern Rhodesia is required to pay £1 p.a., and if he has more than one wife a further 10/- for each additional wife [Ord. 21 of 1904.] <i>Contracts of Service.</i> —Native servants employed in townships must be registered, and a fee of 1/- for every month or part of a month for which the contract is made is payable by the employer.	190,000 5,000	<i>Native Tax.</i> — Every male native of 18 years and upwards is required to pay 10/- p.a. (except in Loangwa District, where only 5/- has been imposed), and a further 10/- in respect of each wife after the first.	40,000

REVENUE—continued.

NORTH-EASTERN RHODESIA.		NYASALAND.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
—	£ —	—	£ —
—	—	—	—
Under this head are included the receipts from— Liquor licenses (annual). Commercial licenses (annual). Licenses for various trades (annual). Licenses admitting to practise certain professions. Gunpowder, firearms, marriage, and other miscellaneous licenses.	1,915	Under this head are included the receipts from :— Liquor licenses (annual). Commercial licenses (annual). Licenses for various trades (annual). Professional licenses. Firearms and ammunition, game, marriage and other miscellaneous licenses.	2,660
—	675	—	1,240
Native Tax.—3/- per hut occupied by male native by himself or with others. [Hut Tax Regulations, 1900.]	15,000	Native Hut Tax.—6/- per hut, but a native who has worked for a European for one month during the year is only required to pay 3/-. [Ord. 5 of 1901.]	34,347
		Registration. — Native passports, 6d. each; contracts for labour, 6d. each; contracts for service outside the Protectorate, 1/- each. [Order of 31st December, 1904.]	525

SOURCES OF

SOURCE OF REVENUE.	SOUTHERN RHODESIA.		NORTH-WESTERN RHODESIA.	
	Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
VI. MINING RE- VENUE.	Registration Fees, &c.— (Other mining revenue comes under the head of "Income from Property of B.S.A.Co.")	£ 9,000	Rent of reserved areas for Coal location.	£ 1,500
VII. LAND RE- VENUE.	Receipts treated as "Income from Property of B.S.A. Co."	—	Land sales and rents ...	500
VIII. POSTS & TELEGRAPHS.	—	54,000	—	3,000
IX. FINES & FOR- FEITURES.	Fines imposed in the High Court, R.M.'s and Special J.P.'s Courts.	5,500	Fines imposed by Adminis- trator's Court, High Court, R.M.'s and Special J.P.'s Courts, &c.	800
X. REVENUE FROM ALL O T H E R SOURCES.	Includes :— Survey fees 2,000 Miscellaneous 2,500 Pension Funds 5,000 Guarantee Fund 250		Includes :— Interest 100 Rents of houses 200 Miscellaneous 80 ...	
TOTAL EXCLUD- ING RAIL- WAYS, PORTS & HARBOURS.	—	486,850	—	65,630
R ₂ A I L W A Y S PORTS AND HARBOURS.	—	—	—	—

REVENUE—continued.

NORTH-EASTERN RHODESIA.		NYASALAND.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
	£		£
Quitrent.—£1 p.a. per thousand acres on farm land, &c.	45	Rent of Crown Lands.—Leases are sold by public auction, the upset price depending upon the nature and situation of the land and varying up to 6d. per acre.	1,500
Ground Rent.—£1 to £6 per township lot of $\frac{1}{2}$ to 2 acres.	55	Rent of Lands Leased in the Chinde Concession.—The concessions at Chinde are held on lease from the Portuguese Government and are sub-let to various traders, etc.	900
		Land Sales	100
The telegraphic service is controlled by the African Transcontinental Telegraph Co., Ltd.	625		3,328
Fines imposed in the High Court, Magistrates' and N.C.'s Courts.	250	Fines imposed in High Court and Subordinate Courts ; also forfeitures.	375
Includes :—		Includes :—	
Interest	100	Interest	60
Sale of Ivory	150	Sundry	450
Sale of Rubber	200	Timber Sales and Royalties ...	400
Survey Fees	310	Survey Fees	400
Cattle hire	350	Hospital Receipts	45
Brand Fees	10	Electric Light	170
Pension, &c., Funds... ..	455	Gazette, &c.	185
		Storage	210
		Sealing and Wiring Charges ...	95
	22,500		66,890
		Road and River Dues.—1/- per cwt. on imports. [Ord. 8 of 1906.]	4,460
		Wharfage Dues	1,280
		Landing Charges at Chinde.—1s. per ton on goods landed in the concession.	300
			£72,930

STATEMENT
No. XXII.—(contd.)

SOURCES OF

6. STATEMENT for Basutoland, the Bechuanaland Protectorate and Swaziland, respect of which each item is paid, the rate of the Tax, Duty, Licence, etc., the June

SOURCE OF REVENUE.	BASUTOLAND.	
	Description.	Estimated Revenue, 1907-8.
I. CUSTOMS AND EXCISE.		£
A. CUSTOMS DUTIES.		
1. On Oversea Goods.	See Tariff of Customs Union Convention. [High Commissioner's Proc. No. 8 of 1906.]	32,315
2. On Colonial Spirits.	Duty paid by importer on all spirits distilled from the produce of the vine elsewhere within the Union at the rate of 9s. per gallon, with an allowance for under-proof down to 7s. 6d. per gallon. [High Commissioner's Procs. 8 and 27 of 1906.]	300
B. EXCISE.	Duty, payable by distiller, on all brandy or spirits the produce of the vine, distilled in Basutoland, at the rate of 9s. per imperial proof gallon. [High Commissioner's Proc. No. 27 of 1906.]	—
II. TRANSFER DUTY, ESTATE DUTY, AND AUCTION DUTY.		
A. TRANSFER DUTY.	—	—
B. ESTATE DUTY.	—	—

REVENUE—continued.

describing the Sources of Revenue, and showing the persons by whom or the things in Laws under which it is derived, and the Estimated Revenue for the year ending 30, 1908.

BECHUANALAND PROTECTORATE.		SWAZILAND.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
	£		£
See Tariff of Customs Union Convention. [High Commissioner's Proc. No. 9 of 1906.]	} Net 11,000	See Tariff of Customs Union Convention. [Swaziland Customs Tariff Proclamation, 1906.]	5,000
Same as Basutoland. [High Commissioner's Proc. No. 28 of 1906.]		—	—
Same as Basutoland. [High Commissioner's Proc. No. 28 of 1906.]	—	—	—
—	—	Transfer Duties are leviable as if Transvaal laws had been in force in Swaziland on the date of their promulgation in the Transvaal, but on all transactions prior to such promulgation, subject to transfer duty, such duty is levied in accordance with provisions of law in force in Swaziland at time of transaction. [See Swaziland Administration Proc. 1904 and Proc. No. 11 (Swaziland) of 1905.]	500
Payable upon the net value of successions :— Where successor is the lineal descendant or the lineal ancestor of predecessor, 1 per cent. Where successor is a brother or sister of predecessor, 2 per cent. Where successor is descendant of a brother or sister of predecessor, 3 per cent. Otherwise, 5 per cent. <i>Exemptions.</i> —Same as Cape Colony. The Proclamation does not apply to native successions. [Proc. 4 of 1895.]	Included with Miscellaneous.	1 per cent. on the gross value of the estates of deceased persons. $\frac{1}{4}$ per cent. on the nett assets of any insolvent estate or company in liquidation. [Transvaal Law No. 15 of 1899 applied to Swaziland by the Swaziland Administration Proc., 1904, and Transvaal Ord. No. 5 of 1905, applied by Proc. No. 11 (Swaziland) of 1905.]	—

STATEMENT
No. XXII.—(contd.)

SOURCES OF

SOURCE OF REVENUE.	BASUTOLAND.	
	Description.	Estimated Revenue, 1907-8.
C. AUCTION DUTY.	—	£ —
III. LICENSES.	Under this head are included the receipts from— General Traders' licenses, £10 p.a.; Hawkers' licenses, £1 p.m.; licenses for labour agents, £15 p.a., and native runners or touts, £1 p.a.	2,200
IV. STAMPS.	Under this head are included— Revenue Stamps sold	200

REVENUE—continued.

BECHUANALAND PROTECTORATE.		SWAZILAND.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
—	£ —	2½% on the value of movable property sold and 1% on sales of immovable property. 1% only on all property sold in the estate of a deceased person. [Transvaal law No. 1 of 1885 applied by the Swaziland Administration Proc. of 1904.]	£ 20
Cape Colony Licenses and Stamps Acts Nos. 3 of 1864, 13 of 1870, 15 of 1877, 20 of 1884, 13 of 1886 and 38 of 1887, in so far as they are applicable, are in force in the territory. [Proc. 14 of 1897.]	2,500	Liquor licenses (annual).	300
Special licenses imposed are—		Commercial licenses (annual) (including banks and boards of executors and like companies).	} 500
Hawker's licenses, £1 p.m. for each vehicle. [Proc. 10/6/91]		Trading licenses (annual).	
Permits for purchase of ammunition by natives, 5/- for breech-loaders and 2/6 for muzzle-loaders. [Proc. 15/11/93.]		Game licenses.	200
Trading licenses (annual) £10. [Proc. 10/6/91.]		Gun licenses.	130
Large game licenses, from £2 for 14 days or less to £20 for season. [Proc. 22 of 1904.]		Licenses to recruit native labour.	50
Gun licenses, 10/- p.a. [Proc. 12/12/92.]		Dog licenses.	included in miscellaneous.
Licenses admitting to practice certain professions—Advocates, £20; Attorneys, £20; Notary Public, £12 10/-; Conveyancer, £12 10/-. [Proc. 15 of 1904.]			
Labour agents' licenses, £5 p.a. [Proc. 6 of 1899.]			
—	320	Stamp duties are leviable on all deeds and documents subject thereto as if the laws of the Transvaal regulating the payment thereof had been in force in Swaziland on the date of their promulgation in the Transvaal, but on all transactions which have taken place and on all deeds and documents dated prior to such promulgation and subject to stamp duty such duty is levied in accordance with the provisions of the law in force in Swaziland at the time.	250

SOURCE OF REVENUE.	BASUTOLAND.	
	Description.	Estimated Revenue, 1907-8.
V. REVENUE IN RE- SPECT OF NON- EUROPEANS.	Hut tax of £1 p.a. per hut erected for the occupation of a family, payable by owner, and £1 p.a. for each wife whether a separate hut erected for each such wife or not. Tax also payable for every hut occupied by any unmarried man. [Proc. 2 of 1884 as amended by Proc. 9 of 1903.]	£ 64,000
VI. MINING RE- VENUE.	—	—
	—	
VII. LAND RE- VENUE.	—	—
VIII. POSTS AND TELEGRAPHS.	Posts and Telegraphs are administered by the Postmaster-General of Cape Colony.	3,400
IX. FINES AND FORFEITURES.	Fines imposed in Resident Commissioner's and Assistant Commissioner's Courts.	1,200
X. REVENUE FROM ALL OTHER SOURCES.	Includes— Interest 5,300 Earnings of Government pontoons and boats ... 200 Hospital revenue and other miscellaneous receipts ... 1,250	
TOTAL LOCAL RE- VENUE.	—	110,365
IMPERIAL GRANT- IN-AID.	—	—
TOTAL REVENUE	—	110,365

REVENUE—continued.

BECHUANALAND PROTECTORATE.		SWAZILAND.	
Description.	Estimated Revenue, 1907-8.	Description.	Estimated Revenue, 1907-8.
Hut tax of 10/- p.a. payable by every native in respect of every hut occupied as a dwelling place. [Procs. Nos. 10 of 1899, 6 of 1900 and 17 of 1904.] Male natives of full age not occupying separate huts are also liable to pay 10/- p.a.	11,500	£1 p.a., payable by each male adult native and a further £1 p.a. in respect of each additional wife by native custom beyond the first wife, provided that no native is liable to pay more than £3 in any one year for himself and his wives. [Proc. 10 of 1906.] Natives leaving Swaziland are required to take out a travelling pass for which 1/- is charged.	24,000
—	—	The holder of any concession conferring the right to mine, dig, search, or otherwise explore for minerals is required to pay such royalty in respect of base metals mined as will, together with any royalty payable under the concession, amount to 2½ % on the value of such base metals on severance from the soil. [Swaziland Administration, Proc. 1904.]	—
Quitrent of £5 on each farm of 5,000 morgen in the Ghanzi district in N'gamiland.	100	—	—
Posts are administered by the Postmaster-General of Cape Colony.	3,400	Posts and Telegraphs are administered by the Postmaster-General of the Transvaal.	1,000
Judicial fines	Included in miscellaneous.	Court fines	500
Includes— Sales of unserviceable stores, equipment and vehicles, and of condemned horses, mules and oxen.	300	Includes— Rents payable to the Government under concessions.	3,000
Miscellaneous receipts	980	Miscellaneous	200
—	30,100	—	36,150
—	41,000	—	—
	71,100		36,150

XXIII.—REVENUE COLLECTION.

A. CAPE COLONY.

1. *Customs Revenue.* The revenue is collected by Collectors of Customs at Cape Town, Port Elizabeth and East London, and by Customs officers at Mossel Bay, Walfisch Bay and the minor ports. The Customs Department is also responsible for the registry of shipping and seamen and for other port and harbour work.

Five per cent. of the duty on in-transit traffic through Cape ports for other administrations in the Customs Union is retained for cost of collection.

The duty on oversea parcels is collected by the Post Office, which is allowed $2\frac{1}{2}$ per cent. commission.

2. *Postal Revenue.* Postal earnings (including telegraphs and telephones) are collected by the department itself.

3. *Railway Revenue.* This revenue is entirely collected by the Railway department.

4. *All other Revenue.* With the exception of the large revenue-earning departments already mentioned, the revenue is collected mainly through the agency of Civil Commissioners in the several districts of the Colony. These officials are also resident magistrates, except at Cape Town and Kimberley, where the fiscal and magisterial work is carried out by separate officers. Bank notes duty is collected direct by the Treasury; the import and export duty on diamonds by the Detective Department, Kimberley; forest revenue is partly collected by forest officials; revenue stamps and most of the smaller value licences are sold through the Post Office; and income tax collections in Cape Town are made by the chief clerk of the Income Tax Department.

No reliable estimate of the total cost of revenue collection can be given.

REVENUE COLLECTION—*continued*.

B. NATAL.

1. *Customs Revenue.* The revenue is collected by Customs officials at Durban, Pietermaritzburg, Port Shepstone, Charles-town, Newcastle, Union Bridge, Umtwavuna, Maputa, and Ingwavuna. The Customs Department is controlled by the Collector of Customs at Durban. Customs revenue from foreign parcels is collected by the Postmaster-General, and small amounts, chiefly on firearms, are collected by the Magistrates. Five per cent. of the duty on goods subsequently removed for consumption in the inland colonies is retained by Natal.

2. *Postal Revenue.* The whole of the earnings are collected by the Post Office.

3. *Railway Revenue.* This revenue is collected by officers of the Railway Department.

4. *Port and Harbour Revenue.* With the exception of wharf dues, which are collected by the Customs Department, and of rents from houses and land, which are collected by the Secretary to the Port Advisory Board, the revenue is collected by the Port Captain's Department.

5. *All Other Revenue.* Excise duty is, however, collected by the Customs Department; stamps for revenue purposes are sold by the Post Office; the remainder of the revenue being collected by the officers of the several departments who are charged with the duty. There is no internal revenue department, and Magistrates in county divisions are collectors of all kinds of revenue. The total cost of revenue collection has never been assessed.

REVENUE COLLECTION—*continued.*

C. ORANGE RIVER COLONY.

The Colonial Treasurer controls the collection of all revenues in the Colony through sub-accountants or collectors of revenue directly responsible to him.

1. *Customs Revenue.* Most of the goods consigned to persons in the Colony enter through the ports of Natal and Cape Colony, the duty being collected by the latter Colonies and remitted to the Colonial Treasurer, after deducting 5 per cent. for cost of collection. In the case of goods imported under bond, duty is collected on local clearance. Customs officials are also stationed at recognised ports of entry on the border and at the principal railway stations in the Colony for the purpose of collecting the duty. The Customs staff is under the direction and control of the Collector of Customs at Bloemfontein. The Customs duty on oversea parcels is collected by the Post Office and remitted through the Customs Department to the Treasury.

2. *Postal Revenue.* Postal and Telegraphic earnings are collected by the Post Office.

3. *All Other Revenues.* With the exception of certain mining revenue, interest and dividends, and succession duty in the Bloemfontein district, which are paid direct into the Treasury, all other revenues are collected by the Resident Magistrates in the districts and by the Civil Commissioner in Bloemfontein.

No reliable estimate of the total cost of revenue collection can be given.

REVENUE COLLECTION—continued.

D. TRANSVAAL.

1. *Customs Revenue.* Under the Customs Union a large share of the Transvaal Customs Revenue is collected at the coast and then credited, and in due course remitted to the Transvaal with deduction of five per cent for costs of collection. Importers are, however, at liberty to bring up their goods under bond and pay the duty at the place of destination on clearance of the goods. This right is largely availed of and more than half of the Customs Revenue is collected in this way by means of the Customs Staff at Johannesburg, Pretoria and Germiston. There is also a Customs representative in a few other places, namely, Krugersdorp, Potchefstroom, Klerksdorp, Middelburg, Standerton, Volksrust and Komati Poort. In order to collect duty on imports by way of Lourenco Marques, a Customs Staff is also stationed at that place with the consent of the Portuguese Government. The entire Customs establishment is under the direction and control of the Director of Customs and the Head Office at Pretoria.

2. *Postal Revenue.* All earnings are collected by the department itself.

3. *All other Revenues.* All other revenues of the Transvaal are classed as Internal Revenue and placed under the care of the Internal Revenue Department. The Internal Revenues include the taxation derived from mines and mining rights, farms and township stands, rents, interest, etc., payable to Government; stamp duties and fees, taxes on trades and trading, on transfers of property and successions, and other miscellaneous sources. In the outside Magisterial Districts the local Magistrate acts as Revenue officer. There are, besides, Revenue Offices under a local official named Receiver of Revenue at Johannesburg and Pretoria, also at Boksburg for the Eastern Rand, and at Krugersdorp for the Western Rand. The local officials are responsible for securing and collecting all general Revenues accruing in their districts with the exception that at present mining licence monies are collected through the District Registrars of Mining Rights, and in the native areas of Zoutpansberg, Waterberg, Rustenberg and Marico, the taxes on Natives are collected by the Sub-Native Commissioners where such officers exist. The taxation on diamond mines, gold mines and other mines is, however, assessed and looked after from the chief offices of the Department in Pretoria. In addition the working of the Internal Revenue system and of all the branches of Revenue it includes is controlled and managed from the Head Office by the Chief Inspector of Revenues and his Staff.

XXIV.—PUBLIC DEBT.

A. CAPE COLONY.

1. SUMMARY of Loans raised for the Service of the general Government (other than temporary Loans by means of Treasury Bills) which have not yet been entirely paid off.

DESCRIPTION.	Inter- est. Pay- able.	Rate of Inter- est. %	Amount Issued.	Redeemed or Converted.		Existing Debt on 31 Dec. 1907.	Interest accruing during 1907-8.		Sinking Fund accruing during 1907-8.
				Paid and Payable to 31 Dec., 1907.	Converted to 31 Dec., 1907.		£	s. d.	
Perpetual Annuities Do.	{ 15 Oct. { 15 Apr. { 1 July { 1 Jan.	5 4½	£ 494,139 19 9 £ 421,807 11 0	£ s. d. 156,752 8 5 9,620 0 0	£ s. d.	£ s. d. 337,387 11 4 412,187 11 0	£ s. d. 16,869 7 7 18,548 8 10	£ s. d.	
Totals ...	...	£	915,947 10 9	166,372 8 5	...	749,575 2 4	35,417 16 5	...
Subject to a Sinking Fund ...	{ 15 Oct. { 15 Apr.	4½	6,632,400 0 0	1,554,400 0 0	4,439,300 0 0	638,700 0 0	28,741 10 0	59,342 16 3	
Subject to a Sinking Fund ...	{ Dec. { June	4½	2,615,600 0 0	548,400 0 0	1,745,100 0 0	322,100 0 0	14,955 15 0	24,086 7 8	
Subject to a Sinking Fund ...	{ Dec. { June	4	2,000,000 0 0	329,700 0 0	1,349,000 0 0	321,300 0 0	12,852 0 0	15,476 10 0	
Totals ...	...	£	11,248,000 0 0	2,432,500 0 0	7,533,400 0 0	1,282,100 0 0	56,549 5 0	98,905 13 11
Redeemable—									
1 Dec., 1893 ...	...	5	1,365,086 0 0	455,287 0 0	909,799 0 0	...	...	...
1904-7 ...	...	4	113,859 0 0	...	113,859 0 0	...	...	...
1 July, 1911 ...	{ 1 July { 1 Jan.	4	2,000,000 0 0	...	...	2,000,000 0 0	40,000 0 0	...
15 May, 1912 ...	{ 15 May { 1 Oct.	4	200,000 0 0	...	...	200,000 0 0	8,000 0 0	...
1 Oct., 1917 ...	{ Oct. { Apr.	4	1,000,000 0 0	...	...	1,000,000 0 0	20,000 0 0	...
1 June, 1917-23 ...	{ June { Dec.	4	3,000,000 0 0	346,848 4 3	...	2,653,151 15 9	106,126 1 5	43,873 18 7	
1 Dec., 1923 ...	{ Dec. { June	4	3,360,776 0 0	58,700 0 0	...	3,302,076 0 0	132,083 0 9	14,861 7 2	
15 Oct., 1916-36 ...	{ 15 Oct. { 15 Apr.	4	9,174,950 5 7	...	...	9,174,950 5 7	366,998 0 3	...
1 July, 1929-49 ...	{ July { Jan.	3½	9,830,255 8 1	124,576 14 8	...	9,705,678 13 5	339,698 15 0	...	
1 Sept., 1930-50 ...	{ Sept. { Jan.	3½	3,851,058 0 0	101,444 17 11	...	3,749,613 2 1	131,236 9 2	...	
1 Nov., 1924-44 ...	{ Aug. { 1 Nov.	3	648,500 0 0	244,355 0 0	...	404,145 0 0	12,127 5 7	...	
1 Feb., 1933-43 ...	{ Dec. { 1 Feb.	3	6,549,600 0 0	...	...	6,549,600 0 0	196,488 0 0	...
Totals ...	...	...	£ 41,094,084 13 8	1,331,211 16 10	1,023,658 0 0	38,739,214 16 10	1,352,757 12 2	58,735 5 9
GRAND TOTAL ...	...	£	53,258,032 4 5	3,930,084 5 3	8,557,058 0 0	40,770,889 19 2	1,444,724 13 7	157,640 19 8
				Treasury Bills outstanding		...	4,700,514 19 8		
				Total Debt on 31 December, 1907		...	£ 45,471,404 18 10		

PUBLIC DEBT—continued.

A. CAPE COLONY—continued.

2. SUMMARY of Loans raised for Public Works under the management of Corporate Bodies (other than Temporary Loans by means of Treasury Bills) which have not yet been entirely paid off.

DESCRIPTION.	In- terest Pay- able.	Rate of In- terest %	Amount Issued.	Redeemed or Converted.		Existing Debt on 31 Dec., 1907.	Interest accruing during 1907-8.	Sinking Fund accruing during 1907-8.
				Paid and Payable to 31 Dec., 1907.	Converted to 31 Dec., 1907.			
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Perpetual Annuities	{15 Oct. 15 Oct. 15 Oct.	5	220,237 3 7	10,516 4 2	...	209,720 19 5	10,486 1 0	...
Do.	{15 July 15 Jan.	5	34,928 18 8	924 2 5	...	34,004 16 3*	1,700 4 10	...
Do.	{15 July 15 Jan.	4½	70,500 0 0	...	...	70,500 0 0*	3,172 10 0	...
Totals	...	£	325,666 2 3	11,440 6 7	...	314,225 15 8	15,358 15 10	...
Subject to a Sinking Fund	{15 Oct. 15 Oct. 15 Oct.	4½	544,900 0 0	97,000 0 0	405,700 0 0	42,200 0 0	1,899 0 0	3,392 4 6
Do.	{15 Oct. 15 Oct.	4½	229,500 0 0	38,800 0 0	181,600 0 0	9,100 0 0*	409 10 0	983 11 11
Totals	...	£	774,400 0 0	135,800 0 0	587,300 0 0	51,300 0 0	2,308 10 0	4,375 16 5
Redeemable—								
1 December, 1893	...	5	175,114 0 0	57,713 0 0	117,401 0 0	...	...	...
1904-1907	...	4	76,941 0 0	...	76,941 0 0	...	...	...
1 December, 1923	{1 Dec. 1 June	4	249,349 0 0	...	...	249,349 0 0	9,973 19 3	...
Do.	"	4	25,000 0 0	...	...	25,000 0 0†	1,000 0 0	...
Do.	"	4	156,770 0 0	...	...	156,770 0 0*	6,270 16 0	...
15 October, 1916-36	{15 Oct. 15 Oct.	4	354,262 1 5	...	...	354,262 1 5	14,170 9 7	...
Do.	"	4	248,938 0 7	...	...	248,938 0 7†	9,957 10 4	...
Do.	"	4	219,416 0 9	...	...	219,416 0 9*	8,776 12 10	...
1 July, 1929-49	{1 July 1 Jan.	3½	2,028,127 18 9	...	...	2,028,127 18 9	70,984 9 8	1,443 0 0
Do.	"	3½	17,567 3 2	...	...	17,567 3 2*	614 17 0	...
1 Sept., 1930-50	{1 July 1 Jan.	3½	365,000 0 0	...	...	365,000 0 0	12,775 0 0	...
Do.	"	3½	299,943 15 0	400 0 0	...	299,943 15 0	10,487 15 10	...
1 Nov., 1924-44	{1 Aug. 1 Nov. 1 May	3	290,000 0 0	...	...	290,000 0 0	8,700 0 0	...
1 Feb., 1933-43	{1 Aug. 1 Aug. 1 Feb.	3	869,400 0 0	...	...	869,400 0 0	26,082 0 0	...
TOTALS	...	£	5,375,828 19 8	58,113 0 0	194,342 0 0	5,123,373 19 8	179,793 10 6	1,443 0 0
GRAND TOTALS...	...	£	6,475,895 1 11	205,353 6 7	781,642 0 0	5,488,899 15 4	197,460 16 4	6,397 16 5†
				Treasury Bills outstanding		275,039 0 0		
				Total Debt on 31 December, 1907		£ 5,763,938 15 4		

* The East London Harbour Board is, by Section 66 of Act 39 of 1906, relieved from payment of capital and interest of these loans, except £150,000, on which interest at 4 ½% per annum is chargeable.

† Interest payable out of General Revenue.

PUBLIC DEBT—continued.

A. CAPE COLONY.

3. STATEMENT showing the purposes for which the Loans outstanding at 31 December, 1907, were raised.

Work or Service.	Debenture and Stock Debt.		Treasury Bills.		Total.	
	£	s. d.	£	s. d.	£	s. d.
Railways	28,559,979	6 11	1,918,016	11 9	30,477,995	18 8
Do., O.R.C. Lines ...	100,000	0 0	...	...	100,000	0 0
Do., Expropriation for Railways ...	10,168	13 0	...	...	10,168	13 0
Do., Loans for Trans- vaal Railways...	561,804	8 3	...	...	561,804	8 3
Harbours	5,765,877	14 7	275,039	0 0	6,040,916	14 7
Telegraphs	468,228	11 5	10,815	0 0	479,043	11 5
Irrigation	499,567	9 9	...	...	499,567	9 9
Local Works Loans ...	643,950	15 6	...	...	643,950	15 6
School Loans	940,377	17 8	...	...	940,377	17 8
Buildings	492,934	19 5	112,025	0 0	604,959	19 5
Roads	34,434	15 0	...	...	34,434	15 0
Bridges	440,379	3 5	37,975	0 0	478,354	3 5
Public Works Stores Sus- pense	8,577	2 0	...	...	8,577	2 0
Post Office Stores Suspense	2,001	5 2	...	...	2,001	5 2
Brandy Advances ...	150,000	0 0	...	...	150,000	0 0
Loans to Farmers' Co-opera- tive Associations ...	150,000	0 0	...	...	150,000	0 0
Immigration	178,510	5 0	...	...	178,510	5 0
Griqualand West Liabilities	271,857	0 0	...	...	271,857	0 0
Rinderpest ... ..	...	...	86,700	0 0	86,700	0 0
War Losses Compensation	1,350,617	0 0	689,383	0 0	2,040,000	0 0
Native Rebellions ...	3,543,293	18 4	...	...	3,543,293	18 4
Colonial Defence ...	1,800,000	0 0	499,639	14 4	2,299,639	14 4
Deficiency in Revenue ...	287,229	9 1	1,345,960	13 7	1,633,190	2 8
	£ 46,259,789	14 6	4,975,553	19 8	51,235,343	14 2

PUBLIC DEBT—continued.
B. NATAL.

1. SUMMARY of the Public Debt of Natal on June 30, 1907 (Liability to Stock Holders).

Description.	Inter- rest pay- able.	Rate of Inter- rest.	Amount Issued.	Redeemed or Converted.		Existing Debt on June 30th, 1907.		Interest due during 1906-7.		Annual payments to Sinking Fund.	Sinking Fund Accumulation 30th June, 1907.
				Repaid to June 30th, 1907.	Converted to June 30th, 1907.	£	s. d.	£	s. d.		
Redeemable—			£			£	s. d.	£	s. d.	£	s. d.
May 15, 1909	{15 Nov. 15 Mar.	5	166,100 0 0	...	87,900 0 0	78,200 0 0	0 0	3,910 0 0	0 0	782	60,161 6 4
March 15, 1919	{15 Sep. 15 Mar.	4½	1,300,000 0 0	...	541,300 0 0	758,700 0 0	0 0	34,141 10 0	0 0	7,587	351,902 5 8
Nov. 15, 1926	{15 Nov. 15 Mar.	4	469,800 0 0	...	412,700 0 0	57,100 0 0	0 0	{		{	
Jan. 1, 1927	"	4	1,746,730 0 0	...	1,432,948 8 11	313,781 11 1	1 1	135,893 0 8	0 8	571	27,818 5 10
April 1, 1937	{1 Oct. 1 Apr.	4	3,026,444 8 11	...	...	3,026,444 8 11	8 11	{		{	
June 1, 1914-39	{1 Dec. 1 Apr.	3½	3,714,917 5 11	...	...	3,714,917 5 11	5 11	130,022 2 0	2 0	...	...
Aug. 1, 1934-44	{1 Feb. 1 Aug.	3½	5,725,000 0 0	...	...	5,725,000 0 0	0 0	175,000 0 0	0 0	*	...
Jan. 1, 1929-49	{1 July 1 Jan.	3	6,000,000 0 0	...	...	6,000,000 0 0	0 0	180,000 0 0	0 0	...	...
Treasury Bills, July 1, 1909.	{1 Jan. 1 May 1 Jan.	4	500,000 0 0	...	...	500,000 0 0	0 0	10,000 0 0	0 0	...	...
Temporary Loan on Security of 4% Treasury Bills.	...	...	423,727 2 5	...	...	423,727 2 5	2 5	18,500 16 5	5	...	...
General Sinking Fund (in the hands of the Public Debt Commissioners).	...	...	...	...	...	...	...	...	...	£ 94,238	356,238 12 2
TOTAL	...	£23,072,718 17 3	...	...	2,474,848 8 11	20,597,870 8 4	687,467 9 1	103,168	796,120 10 0	...	...

LOANS to Public Bodies guaranteed on the Revenues of the Colony.

Description.	Inter- rest pay- able.	Rate of Inter- rest.	Amount Issued.	Redeemed or Converted.		Existing Debt on June 30th, 1907.		Interest due during 1906-7.		Annual payments to Sinking Fund.	Sinking Fund Accumulation 30th June, 1907.
				Repaid to June 30th, 1907.	Converted to June 30th, 1907.	£	s. d.	£	s. d.		
Indian Immigration Trust Board—			£			£	s. d.	£	s. d.	£	s. d.
Redeemable July 1, 1927	{31 Dec. 30 June	4	250,000 0 0	...	...	250,000 0 0	0 0	10,000 0 0	0 0	Not less than 5,000	24,705 11 5
Natal Native Trust—											
Redeemable July 1, 1942	{15 Sep. 15 Mar.	4	50,000 0 0	†† 3,800	...	46,200 0 0	0 0	1,886 0 0	0 0	1,000	1 6 4
Totals	...	£	300,000 0 0	3,800	...	296,200 0 0	0 0	11,886 0 0	0 0	6,000	24,706 17 9

* Loans for the repayment of which terminable annuities will be set up.

† For half-a-year only, the Bills having been issued in July and August, 1906.

‡ Under Act 46 of 1904 a Sinking Fund, sufficient to redeem the whole of the Public Debt of the Colony existing at June 30, 1904, within a period of about fifty years, is provided for. Loans raised after that date are subject to repayment by means of annuities, according to the life of the works on which the expenditure is incurred, with periods not exceeding sixty years. †† Sinking Fund contributions have been applied to the purchase and cancellation of bonds.

PUBLIC DEBT—continued.

B. NATAL.

2. STATEMENT showing the allocation of the Loans Outstanding at
30 June, 1907.

Work or Service.	Debenture and Stock Debt.	Temporary Loans.	Total.
	£ s. d.	£ s. d.	£ s. d.
Railways 	12,650,714 17 4	...	12,650,714 17 4
Do. Bethlehem -- Kroonstad Railway.	...	412,021 5 3	412,021 5 3
Harbours 	3,558,593 13 11	...	3,558,593 13 11
Posts and Telegraphs ...	343,659 13 4	...	343,659 13 4
Public Works 	1,251,087 17 10	...	1,251,087 17 10
Agriculture 	141,116 7 11	...	141,116 7 11
Immigration 	193,262 6 11	...	193,262 6 11
Northern Districts ...	700,000 0 0	...	700,000 0 0
Native Rebellion ...	...	780,511 10 7	780,511 10 7
Zulu War 	279,411 8 10	...	279,411 8 10
Unexpended Balances ...	+ 556,296 19 10	- 268,805 13 5	+ 287,491 6 5
Total £	19,674,143 5 11	923,727 2 5	20,597,870 8 4

PUBLIC DEBT—*continued.*

C.—INTER-COLONIAL COUNCIL OF THE TRANSVAAL AND ORANGE RIVER COLONY.

Description.	Interest Payable.	Rate of Interest.	Amount Issued.	Redeemed or Converted.	Existing Debt.	Interest accruing during 1907-8.	Sinking Fund accruing during 1907-8.
Redeemable 1923-53	... May, Nov.	3%	£ 35,000,000	...	£ 35,000,000	£ 1,050,000	350,000

On June 30th, 1907, the Sinking Fund Account Balance was £1,422,641 11s. 4d., of which £1,419,385 9s. 6d. was invested in £1,450,358 16s. 3d. Transvaal 3 % Guaranteed Stock, and £3,256 1s. 10d. was recoverable from the Inland Revenue Department.

In addition to the above the temporary Loans raised by the Council amounted at 30th June, 1907, to £724,300, of which £273,349 18s. 11d. had been repaid, leaving a balance of £450,950 1s. 1d.

NOTE.—Since this statement was compiled, the Loan of £35,000,000 has been divided between the O.R.C. and the Transvaal as follows:—

O.R.C....	...	£7,700,000
Transvaal	...	27,300,000
		<u>£35,000,000</u>

PUBLIC DEBT—continued.

C. INTER-COLONIAL COUNCIL—continued.

2. STATEMENT showing the allocation of the £35,000,000 Loan.

Work or Service.	Appropriation as per Schedule to Loan Ordinance.	Re-Allocation by Inter-Colonial Council, June, 1906.
	£	£
I.—Existing Liabilities of the Transvaal and Orange River Colony :—		
A. Deficit of the Transvaal, 1901-2	1,500,000	542,000
B. Former Debt of S.A.R. ...	2,500,000	2,500,000
C. Compensation to Loyalists in Cape Colony and Natal ...	2,000,000	1,561,000
II.—Acquisition of existing Railways in Transvaal and Orange River Colony	14,000,000	13,520,000
III.—Repatriation and Compensation in Transvaal and Orange River Colony :—		
A. Advances by way of Loan ...	3,000,000	...
B. Other Charges	2,000,000	5,000,000
IV.—New Development in the Transvaal and Orange River Colony :—		
A. New Railways—... ..	5,000,000	...
1. New Construction ... ..	...	4,416,000
2. Improvement of Railways...	...	1,542,000
B. Land Settlement—	3,000,000	...
1. Transvaal ... ..	...	1,300,000
2. Orange River Colony ...	...	1,250,000
3. Unallocated ... ..	...	450,000
C. Other Public Works—	2,000,000	...
1. Transvaal ... ..	...	1,500,000
2. Orange River Colony ...	...	500,000
Discount and Expenses ... ..	...	407,000
Balance Unallocated ... ..	...	512,000
TOTALS	£35,000,000	£35,000,000

PUBLIC DEBT—*continued.*¹

D. TRANSVAAL.

Apart from the debt shown in the Inter-Colonial Council Statement, the Transvaal Government has undertaken the redemption of the Debentures issued by the Franco-Belgian Northern Railway Co. of the S.A.R. (Selati Railway), and guaranteed by the late S.A.R. These Debentures bear interest at the rate of 4%, also guaranteed. They originally amounted to £1,500,000, but during the financial year 1906-7 Debentures to the nominal value of £644,400 were paid off at £96 per £100 bond, leaving a balance outstanding on June 30, 1907, of £855,600 which, at £96 per £100 bond equals £821,376.

The £5,000,000 Loan authorised in 1907 is not here included, as this statement is only made up to June 30, 1907.

STATEMENT
No. XXIV.—(contd.)

PUBLIC

COLONY.	Amount of Debt outstanding 30 June, 1907.	Amount of Debt per head of Population.		Amount of Debt per head of Population if Debts were consolidated.		Greater (+) or Smaller (–) Amount per head of Population if Debts were consolidated.	
		White only.	Total.	White only.	Total.	White only.	Total.
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cape Colony ...	°51,235,344	88 7 6	21 5 3	96 7 11	20 16 0	+ 8 0 5	–0 9 3
Natal ...	20,597,870	212 2 3	18 11 7	96 7 11	20 16 0	–115 14 4	+2 4 5
Orange River Colony.	7,700,000	53 19 4	19 17 7	96 7 11	20 16 0	+42 8 7	+0 18 5
Transvaal ...	28,121,376	94 11 11	22 2 11	96 7 11	20 16 0	+ 1 16 0	–1 6 11
Total	£ 107,654,590						

* At 31st December, 1907.

COLONY.	Amount of Debt outstanding 30 June, 1907, less Portion allocated to Railways and Harbours.	Amount of such Debt per head of Population.		Amount of such Debt per head of Population if Debts were consolidated.		Greater (+) or Smaller (–) Amount per head of Population if Debts were consolidated.	
		White only.	Total.	White only.	Total.	White only.	Total.
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cape Colony ...	°14,044,458	24 4 6	5 16 7	31 10 2	6 16 0	+7 5 8	+0 19 5
Natal ...	3,976,540	40 19 0	3 11 9	31 10 2	6 16 0	–9 8 10	+3 4 3
Orange River Colony.	3,175,273	22 5 1	8 4 0	31 10 2	6 16 0	+9 5 1	–1 8 0
Transvaal ...	13,991,158	47 1 3	11 0 4	31 10 2	6 16 0	–15 11 1	–4 4 4
Total	£ 35,187,429						

* At 31st December, 1907.

DEBT—continued.

Interest for One Year on Outstanding Debt.	Amount of Interest per head of Population.		Amount of Interest per head of Population if Debts were consolidated.		Greater (+) or Smaller (-) Amount per head of Population if Debts were consolidated.	
	White only.	Total.	White only.	Total.	White only.	Total.
£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1,883,852	3 5 0	0 15 8	3 6 4	0 14 4	+0 1 4	-0 1 4
735,342	7 11 5	0 13 3	3 6 4	0 14 4	-4 5 1	+0 1 1
231,000	1 12 5	0 11 11	3 6 4	0 14 4	+1 13 11	+0 2 5
853,224	2 17 5	0 13 5	3 6 4	0 14 4	+0 8 11	+0 0 11

Interest for One Year on such Outstanding Debt.	Amount of Interest per head of Population.		Amount of Interest per head of Population if Debts were consolidated.		Greater (+) or Smaller (-) Amount per head of Population if Debts were consolidated.	
	White only.	Total.	White only.	Total.	White only.	Total.
£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
520,947	0 18 0	0 4 4	1 1 3	0 4 7	+0 3 3	+0 0 3
(Say) †142,000	1 9 3	0 2 7	1 1 3	0 4 7	-0 8 0	+0 2 0
95,258	0 13 4	0 4 11	1 1 3	0 4 7	+0 7 11	-0 0 4
427,948	1 8 9	0 6 9	1 1 3	0 4 7	-0 7 6	-0 2 2

† This amount is arrived at by calculating the Interest on the Railway and Harbour Debt at the average rate on the whole debt, no exact figures being published.

XXV.—SPECIMEN ESTIMATES.

TRANSVAAL.

ESTIMATES OF EXPENDITURE to be defrayed during the year ending
30 June, 1908.

1. GENERAL ABSTRACT.

Ministerial Division, Vote and its title.	Accounting Officer.	Establishments.	Services exclusive of Establishments.	Total.
<i>Div. I.—Prime Minister and Minister of Agriculture.</i>		£	£	£
Vote No.				
1. His Excellency the Governor, provided under Schedule 4, Letters Patent, 6th December, 1906, £8,000.	Sec. to Prime Min.	14,593	2,100	16,693
2. Ministers Salaries	"	19,000	...	19,000
3. Legislative Council	Clerk to Leg. Coun.	3,820	4,835	8,655
4. Legislative Assembly	Clerk to Leg. Assem.	7,390	19,900	27,290
5. Joint Parliamentary Expenses	"	300	2,950	3,250
6. Prime Minister	Sec. to Prime Min.	3,152	750	3,902
7. Agric. and Forests	Dir. of Agric.	58,309	103,347	161,656
<i>Div. II.—Colonial Secretary.</i>				
Vote No.				
8. Colonial Secretary	A.C.S.	27,870	36,152	64,022
9. Public Health, Hospitals and Asylums.	"	60,700	56,762	117,462
10. Grants-in-aid to Local Authorities.	"	...	155,500	155,500
11. Printing and Stationery ...	Gov. Printer	48,381	51,000	99,381
12. Volunteers	Com. of Vol.	30,929	87,636	118,565
13. Education	Dir. of Ed.	363,315	138,500	501,815
<i>Division III.—Attorney-General and Minister of Mines.</i>				
Vote No.				
14. Attorney-General	Sec. to Law Dept.	39,125	15,185	54,310
15. Superior Courts (provided under Schedule 4, Letters Patent, 6th December, 1906, £22,000).	"	37,408	14,580	51,988
16. Magistrates	"	95,824	53,340	149,164
17. Town Police	Com. of Police.	255,649	85,938	341,587
18. Prisons... ..	Dir. of Prisons.	106,993	108,558	215,551
19. Foreign Labour	Supt. of For. Lab.	27,659	6,702	34,361
20. Mines	Sec. for Mines.	101,033	16,450	117,483

SPECIMEN ESTIMATES—continued.

GENERAL ABSTRACT—continued.

Ministerial Division, Vote and its title.	Accounting Officer.	Establish- ments.	Services ex- clusive of Establish- ments.	Total.
<i>Div. IV.—Colonial Treasurer.</i>				
Vote No.		£	£	£
21. Treasury	Sec. to Tresy.	17,119	905	18,024
22. Internal Revenue	"	25,642	2,995	28,637
23. Auditor-General	Aud.-Gen.	11,980	1,350	13,330
24. Customs	Dir. of Customs. P.M.G.	37,815	42,980	80,795
25. Posts and Telegraphs	P.M.G.	346,251	113,715	456,966
26. Agent-General in London	Sec. to Tresy.	6,255	2,450	8,675
27. Pensions (provided under Schedule 5, Letters Patent, 6th December, 1906, £900).	"	..	37,679	37,679
28. Miscellaneous	"	..	10,000	10,000
29. Selati Railway	"	..	36,350	36,350
30. Inter-Colonial Council (pro- vided under Schedule 4, Letters Patent, 6th Decem- ber, 1906).	"	..	650,000	650,000
<i>Div. V.—Minister of Lands and Minister of Native Affairs.</i>				
Vote No.				
31. Lands	Sec. for Lands.	12,061	26,760	38,821
32. Surveys	Sur.-Gen.	17,254	21,125	38,379
33. Irrigation and Water Supply	Dir. of I.	19,127	41,850	60,977
34. Native Affairs... ..	Sec. for Nat. Aff.	84,863	23,414	108,277
<i>Div. VI.—Minister of Public Works.</i>				
Vote No.				
35. Public Works... ..	Sec. for Pub. Works	81,756	309,670	391,426
36. Works and Bridges	"	..	276,989	276,989
Totals ...		1,961,543	2,588,417	4,519,960

SPECIMEN ESTIMATES—*continued.*

2. ESTIMATES OF A DEPARTMENT.

MINISTERIAL DEPARTMENT OF JUSTICE AND
PUBLIC WORKS.

VOTE 25.—SURVEY DEPARTMENT.

I.—Amount required to pay the Salaries and Expenses of the Department of the Surveyor-General and to defray Expenses in connection with the Survey of the Colony during the year ending 30 June, 1908, including sundry Special Services.

£8,988.

II.—Sub-heads under which this Vote will be accounted for by the Surveyor-General's Department.

	Ex- pended 1905-6.	Estimate 1906-7.	Estimate 1907-8.	In- crease.	De- crease.
	£	£	£	£	£
A.—SALARIES	4,316	4,239	4,508	269	...
B.—TRAVELLING	126	70	70	...	...
C.—EXPENDITURE UNDER SQUAT- TER'S RENT LAW (41, 1884)...	49	250	150	...	100
D.—CONTINGENT EXPENSES ...	2	15	5	...	10
E.—CROWN LANDS	8,480	6,024	3,055	...	2,969
F.—PREPARATION OF PLANS, DEEDS AND REGISTERS ...	952	600	200	...	400
G.—TOPOGRAPHICAL AND GEO- LOGICAL SURVEY OF THE COLONY	1,734	1,000	1,000	...	...
Total	£ 15,659	12,198	8,988	269	3,479

Net Decrease ... £3,210.

Provision is also made as follows in
other Estimates in connection with this
Service :—

Revenue earned (not including Licen-
ces, Taxes, etc.) :—

	1907-8.		1907-8.
	£		£
Post Office and Telegraphs, Vote 6	215	Fees of Office	1,100
Stationery, Vote 13	162	Deeds of Grant (Fees ac- counted for in Stamps) ...	350
Buildings, etc., Vote 24 ...	142		
Non-Effective, Vote 31 ...	312		
	£831		£1,450

SURVEY DEPARTMENT—continued.

III.—Details of the Foregoing.

A.—SALARIES.				SALARY OF OFFICE.			Estimate 1906-7.	Estimate 1907-8.
Numbers.				Mini- mum.	Incre- ment.	Maxi- mum.		
1906-7.	1907-8.	Authorised Establishment.						
ESTABLISHED STAFF.								
Division IV.—Professional and Technical.								
1	1	1	1. Surveyor-General	£ 630	£ 33½	£ 850	£ 850	£ 850
1	1	1	2. Examiner of Diagrams	450	20	555	555	555
Division II.—Senior Clerkships.								
1	1	1	3. Draughtsman and Computer	300	20	450	691	731
1	1	1	4. Clerk					
Division III.—Clerical.								
7	6	2	5. Clerks and Draughtsmen	84	{ 12 15 }	{ 180 300 }	1,569	1,542
UNESTABLISHED STAFF.								
Division V.								
...	...	4	6. Draughtsmen (included in Item 5) ...	...	...	...	...	...
1	1	2	7. Clerk (Junior Division)	84	12	180	103	136
1	1	1	8. Inspector of Crown Lands	Fixed		450	450	450
Division VI.—Temporary.								
...	2	...	9. Boy Clerks	50	10	80	...	100
...	1	...	10. Clerical Assistant ... ..	...	...	...	...	100
1	1	1	11. Native Messenger	18	...	27	21	21
14	16	14	Total ... ..	...	...	£ 4,239	£ 4,508	
B.—TRAVELLING.								
Travelling Expenses and Subsistence Allowances							£ 70	70
C.—TRAVELLING IN CONNECTION WITH SQUATTERS' RENT (Law 41, 1884) £							250	150
D.—CONTINGENT EXPENSES.								
Petty Expenses							£ 15	5
E.—CROWN LANDS.								
1. Auctioneers' Fees on Land Sales							20	5
2. Survey of Crown Lands							800	800
3. Expenses in connection with the remedy of Defective Surveys ...							100	50
4. Inspection of Crown Lands							296	100
5. Rent, Survey and Fencing of Outspans							800	600
6. Survey of Crown Lands in Zululand (Special Service)							4,000	1,500
Not recurring†							8	...
Total							£ 6,024	3,055
F.—PREPARATION OF PLANS, DEEDS AND REGISTERS (SPECIAL SERVICE).								
1. Preparation of Plans, Deeds and Registers*							500	150
2. Lithographing Maps and Plans							100	50
Total							£ 600	200
G.—TOPOGRAPHICAL AND GEOLOGICAL SURVEY OF THE COLONY							£ 1,000	1,000

* The value of Services performed free of charge for other Departments is estimated at £480 per annum.
† Maintenance Trigonometrical Beacons.

XXVI.—HEADS OF EXPENDITURE.

INTRODUCTORY MEMORANDUM.

This statement is the result of an attempt to classify the "Ordinary Expenditure" according to the objects to which it is devoted. The following expenditure is not included :—

(a) *Cape Colony.*

Expenditure under Acts of Parliament, *i.e.*,
Expenditure out of loans or from revenue
not appropriated in the annual budget.

(b) *Natal.*

Expenditure out of Loans.

(c) *Orange River Colony.*

(i) Extraordinary expenditure out of accumulated balances in the Treasury, mostly consisting of the surpluses of receipts over ordinary expenditure.

(ii) Expenditure out of Loans.

(d) *Transvaal.*

(i) Extraordinary expenditure met from accumulated balances of revenue in the hands of the Colonial Treasurer.

(ii) Expenditure out of loans.

Sums shown in the estimates as appropriations-in-aid have not been deducted from the expenditure except in the case of railway refreshment branch receipts, arms and ammunition receipts and a few similar instances.

Expenditure by one government on behalf of another appears as expenditure of the government for which it is made, and is deducted both from the expenditure and from the receipts of the Colony making it. An example of this is the mail subsidy.

The five per cent. paid by the Colonies to each other for collection of customs duties is shown as expenditure, the revenue being increased by the same amount.

The expenditure under the various heads has been made as inclusive as possible, but the amounts given do not include printing and stationery, which forms a separate head, expenditure under "public works" (on new works, maintenance, repairs, rent, etc.), or (except in Cape Colony) postal, telegraphic and telephone services to the various departments, which are included under "Posts, Telegraphs and Telephones."

It is important to remember that duties which are undertaken in some colonies by the government are carried out in others by municipalities and other local bodies. The chapters dealing with police, education and local government should be consulted on this point.

It is difficult to draw from the figures on the following pages any conclusions as to whether too much or too little is being spent on any particular service. Considerable expenditure on equipment and development has been called for in the new colonies and the needs and circumstances of each country must be taken into consideration. The figures are simply designed to show how much of the estimated expenditure is appropriated to each head and what proportion of the total is involved in the case of each class. In order to provide the fullest opportunity for criticism, a table is published showing how the amounts are arrived at.

Little importance can be attached to figures comparing the expenditures of the various colonies per head of population and they have not therefore been worked out. The proportion of the total income of the nation taken for public expenditure would be a better test, but no figures of national income are available.

“Expenditure.....has to be judged by its object, *i.e.*, by the benefits obtained in return for the sacrifices made.....That state organization is the best and really the cheapest which, all elements of the question being taken into account, gives the greatest amount of benefit to its citizens, and provides best for the future progress of the nation.” (Bastable, “*Public Finance*.”)

XXVI.—HEADS OF ORDINARY EXPENDITURE.

1. STATEMENT for Cape Colony, Natal, the Orange River Colony and the Transvaal, Classifying the Estimated Ordinary Expenditure for the Year ending June 30, 1908.

Heads of Expenditure.	Estimated Expenditure, 1907-8.			
	Cape Colony.	Natal.	O.R.C.	Transvaal.
I. General Government.	£	£	£	£
A. H.E. the Governor	12,950	7,098	8,530	16,693
B. Legislature (including Electoral Expenses).	37,131	16,472	17,000	40,395
C. Prime Minister	2,144	Included in Native Affairs and Rlys. and Hbrs.	...	4,902
D. Colonial Secretary	33,753	6,907	6,030	22,297
E. Treasury	20,003	5,171	5,420	18,804
" Customs, Excise, Income Tax and Revenue Collection.	1 98,280	1 35,172	1 26,049	1 109,132
F. Audit	31,593	7,373	5,375	13,330
G. Agent-General	14,828	8,407	...	8,675
H. Printing and Stationery ...	2 35,367	15,900	12,064	14 99,381
J. Pensions and Gratuities ...	* 158,669	* 43,695	9,967	37,679
TOTAL	£ 444,718	146,195	90,435	371,288

NOTES :—

¹ Exclusive of cost of work performed by Magistrates or Civil Commissioners.

² An amount of £7,630 paid for by the Post Office has been treated as an appropriation-in-aid.

³ Excluding amounts of £5,068 and £6,856 provided under Police and Railway Votes respectively

¹⁴ Includes Printing, &c, for Inter-Colonial Council.

* Excluding Railway Pensions.

HEADS OF EXPENDITURE—continued.

Heads of Expenditure.	Estimated Expenditure, 1907-8.			
	Cape Colony.	Natal.	O.R.C.	Transvaal.
	£	£	£	£
II. Law, Order and Protection.				
A. Attorney-General's Office ...	23,606	6,350	4,000	33,161
B. Superior Courts ...	58,633	31,707	23,137	61,827
C. Divisional Courts and Offices, i.e. Magistrates.	157,451	77,307	46,675	149,164
D. Registrar of Deeds (including Companies, Patents, etc.).	* 9,494	* 2,735	† 3,520	12,810
E. Registration of Births, Deaths and Marriages.	6,872	* 2,250	Included under Public Health.	3,508
F. Police, including Mortuaries...	472,748	242,219	1,900 I.D.B. only. For S.A.C. see I.C.C. †	341,587 Town Police only. For S.A.C. see Inter- Colonial† Council.
G. Prisons and Reformatories ...	179,794	60,395	32,129	215,551
H. Defence ...	* 211,029	87,401	—	118,565
„ H.M. Navy and Im- perial Troops.	50,000	39,000	—	—
TOTAL ... £	1,169,627	549,364	111,361	936,173
III. Education, Science, etc.				
A. Education (including grants)	* 550,353	113,466	149,437	498,615
B. Libraries, Museums, etc. (in- cluding grants).	16,975	4,867	1,850	8,320
C. Meteorology ...	800	1,338	330	2,534
TOTAL ... £	568,128	119,671	151,617	509,469

NOTES:—

- * Includes Trade Marks but not Patents, which are included in Attorney-General's Office.
- † Including Native Territories.
- † Excluding Companies and Patents. Registrar of Deeds is also Registrar-General.
- * Native only. Registrar of Deeds is also Registrar-General.
- † Including Companies, but not Patents.
- * Including C.M.R., who perform Police Work in Native Territories.
- † For purposes of comparison £256,945 should be added for the estimated expenditure on the S.A.C. in the O.R.C., and £504,837 in the Transvaal.

HEADS OF EXPENDITURE—continued.

Heads of Expenditure.	Estimated Expenditure, 1907-8.			
	Cape Colony.	Natal.	O.R.C.	Transvaal.
<i>IV. Public Health, Medical, Lepers, Lunatics, Hospitals and Poor Relief.</i>	£	£	£	£
A. Public Health and Medical ...	50,420	19,403	12,275	41,226
B. Lepers	^a 64,979	1,800	10,310	18,132
C. Lunatics	81,696	14,346	7,795	26,690
D. Hospitals (including Grants) ...	72,067	26,438	6,330	109,614
E. Poor Relief	15,095	2,470	5,000	9,550
TOTAL £	284,257	64,457	41,710	205,212
<i>V. Lands, Agriculture and Mines.</i>				
A. Lands Administration and Survey	27,322	8,488	4,075	^b 71,440
B. Agriculture and Forests (including Destruction of Vermin and Preservation of Game).	217,069	80,366	60,370	165,713
C. Irrigation and Water Boring ...	25,122	—	7,391	60,977
D. Mines (including Explosives and Boiler Inspection).	6,524	10,759	3,850	113,719
Mines Labour Importation ...	—	—	—	34,361
TOTAL £	276,037	99,613	75,686	446,210
<i>VI. Public Works.</i>				
A. Administration, Engineering and Architectural.	49,559	19,808	14,785	^c 106,226
B. Rents, Rates, Insurance, Water and Light.	48,253	18,750	7,350	106,250
C. Works and Buildings—				
(i.) New Works	—	9,325	41,390	256,989
(ii.) Maintenance, &c. ...	20,000	25,400	22,200	35,000
D. Roads and Bridges (including Grants).	20,000	95,099	36,080	146,000
TOTAL £	137,812	168,382	121,805	650,465

NOTES:—

^a Including all expenditure on Robben Island.

^b Includes £13,100 for purchase of land.

^c Includes Caretakers, Doorkeepers, Messengers, &c., for a number of Government Buildings.

HEADS OF EXPENDITURE—continued.

Heads of Expenditure.	Estimated Expenditure, 1907-8.			
	Cape Colony.	Natal.	O.R.C.	Transvaal.
	£	£	£	£
VII. <i>Posts, Telegraphs & Telephones.</i>	^a 649,883	† 180,044	120,406	460,459
TOTAL £	649,883	180,044	120,406	460,459
VIII. <i>Native Affairs Department.</i>	119,813	17,538	2,892	109,777
TOTAL £	119,813	17,538	2,892	109,777
IX. <i>Miscellaneous.</i>				
Commissions and Committees ...	1,300	1,300	1,000	4,000
Public Worship (grants)	3,368	...	8,160	...
Arms and Ammunition (net) ...	2,164	725	100	800
Immigration (Restriction)	5,372	3,696	328	...
„ (Aided) ... ..	...	...	...	2,000
Guano	20,700	...	...	...
Grants to Local Authorities ...	850	2,290	...	43,250
Indian Immigrants ... ..	...	2,752	...	3,655
Miscellaneous Expenses	15,115	^a 27,342	3,379	12,505
Miscellaneous Grants	15,153	¹⁰ 12,906	¹² 5,900	9,530
Land Settlement ... ..	...	...	¹³ 1,858	9,990
TOTAL £	64,022	51,011	20,725	85,730

NOTES :—

^a Includes £15,480 Interest on Savings Bank deposits, and £8,707 Transport.

¹⁰ Includes £10,000 for Queen Victoria Memorial.

¹² Includes £5,500 to Local Industries.

¹³ For Three Months only.

* Including Interest on Debt.

† Including Interest. &c., on Debt.

STATEMENT
No. XXVI.—(contd.)

HEADS OF EXPENDITURE—continued.

Heads of Expenditure.	Estimated Expenditure, 1907-8.			
	Cape Colony.	Natal.	O.R.C.	Transvaal.
<i>X. Public Debt.</i>	£	£	£	£
Interest, Sinking Fund, &c. ...	°573,596	°259,665	See Inter-Colonial Council.	See Inter-Colonial Council.
TOTAL £	573,596	259,665	...	...
<i>XI. Railways, Ports, Harbours and Navigation.</i>				Selati Railway—Interest on Debentures and Miscellaneous, 36,350
A. Railways	3,804,714	1,931,498	See Inter-Colonial Council.	
Colonial Wood Sleepers ...	20,000	...	...	...
B. Ports, Harbours and Navigation	†18,975	147,298	...	...
Subsidy to Ocean Steamers ...	...	22,600	...	...
TOTAL £	3,843,689	2,101,396	...	36,350

2. SUMMARY.

Total, General Government ...	444,718	146,195	90,435	371,288
„ Law, Order and Protection...	1,169,627	549,364	111,361†	936,173‡
„ Education, Science, etc. ...	568,128	119,671	151,617	509,469
„ Public Health, Medical, Lepers, Lunatics, Hospitals and Poor Relief ...	284,257	64,457	41,710	205,212
„ Lands, Agriculture and Mines	276,037	99,613	75,686	446,210
„ Public Works	137,812	168,382	121,805	650,465
„ Posts, Telegraphs and Telephones	649,883	180,044	120,406	460,459
„ Native Affairs Department...	119,813	17,538	2,892	109,777
„ Miscellaneous	64,022	51,011	20,725	85,730
TOTAL (excluding Public Debt and Railways, Ports, Harbours and Navigation) £	3,714,297	1,396,275	736,637†	3,774,783‡
Total, Public Debt	573,596	259,665	...	...
„ Railways, Ports, Harbours and Navigation	3,843,689	2,101,396	...	36,350
§ GRAND TOTALS £	8,131,582	3,757,336	736,637	3,811,133

* After deduction of amounts allocated to Railways, Post Office and Harbours

† Lighthouses, Beacons, Buoys, Signal Stations, Shipping Masters, Lifeboat and Rocket Apparatus and Walfish Bay Maintenance, &c., only. Harbours are administered by Boards.

‡ For purposes of comparison £256,945 should be added for the estimated expenditure on the S.A.C. in the O.R.C. and £504,837 in the Transvaal.

HEADS OF EXPENDITURE—*continued.*

3. RECONCILIATION.

CAPE COLONY.

Net Expenditure as shown in Estimates	...	...	...	£	8,033,963
Add: Receipts shown in Estimates as appropriations-in-aid, but here treated as Revenue	...	...	...		121,621
					<u>8,155,584</u>
Deduct: Customs Refunds shown in Estimates as Expenditure, but here deducted from Revenue	...	...	...		24,002
Total Expenditure as above	...				<u>£8,131,582</u>

NATAL.

Expenditure as shown in Estimates	...	...	...	£	3,766,336
Deduct: Arms and Ammunition Receipts	...	...	£5,000		
Customs Refunds to Troops	...	...	4,000		9,000
					<u>9,000</u>
Total Expenditure as above	...	...	...		<u>£3,757,336</u>

ORANGE RIVER COLONY.

Expenditure as shown in Estimates	...	...	...	£	810,937
Deduct: Contribution to Inter-Colonial Council	...	...	...		124,500
					<u>686,437</u>
Add: Customs Percentage to Coast Colonies	...	...	...		14,500
Receipts shown in Estimates as appropriations-in-aid, but here treated as Revenue	...	...	...		35,700
					<u>35,700</u>
Total Expenditure as above	...	...	...		<u>£736,637</u>

TRANSVAAL.

Expenditure as shown in Estimates	...	...	...	£	4,520,660
Deduct: Contribution to Inter-Colonial Council	...	...	...		650,000
					<u>3,870,660</u>
Deduct: Receipts shown as Revenue, but here treated as Deductions from Expenditure	...	...	...		59,527
Total Expenditure as above	...				<u>£3,811,133</u>

HEADS OF EXPENDITURE—*continued.*

4. STATEMENT showing the Heads of Expenditure of the Inter-Colonial Council of the Transvaal and O.R.C., for the year ending June 30, 1908.

Heads of Expenditure.						Estimated Expenditure. 1907-08. £
Loans (less amount allocated to Railways)	...	...	...	...	...	649,258
South African Constabulary...	...	...	...	...	...	761,782
Surveys ... ..	...	...	...	...	...	1,000
Inter-Colonial Council and Railway Committee	...	...	...	...	...	10,300
Audit ... ..	...	...	...	...	...	8,555
Treasury ... ..	...	...	...	...	...	13,017
*High Commissioner's Office	...	...	...	...	...	1,990
Railways :—						£
Maintenance...	...	...	...	...	...	638,062
Locomotive Department	...	...	...	...	...	1,088,658
Traffic Department	...	...	...	...	...	659,997
General Charges	...	...	...	...	...	123,020
Miscellaneous	...	...	...	...	...	102,150
Betterment ...	...	...	...	...	...	116,464
Loan Service	...	...	...	...	...	846,972
						<u>3,575,323</u>
Total ...						<u><u>£5,021,225</u></u>

RECONCILIATION.

Expenditure shown in Estimates ... ..	...	...	...	...	5,012,225
Add Receipts shown in Estimates as Appropriations-in-Aid, but here treated as Revenue	...	...	...	...	9,000
Total, as above ...					<u><u>£5,021,225</u></u>

* Water, Rent, Lighting, &c., Stationery, Telephones and Postage only.

HEADS OF EXPENDITURE—*continued.*

5. STATEMENT showing how the figures in the "Heads of Ordinary Expenditure" Classification have been arrived at.

A. CAPE COLONY.

Head.	Description.	Estimated Expenditure 1907-8.
I.		
A.	Vote 1	£ 12,950
B.	Vote 2 £8,717	
	" 3 23,770	
	" 4 3,644	
	" 18 1,000	
C.	Vote 5, <i>less</i> sub-Vote D	37,131 2,144
D.	From Vote 11 £16,621	
	" 19 17,132	
E.	Vote 31, Sub-Votes A, B and C only	33,753
Do.	Customs, etc.—From Vote 31 £5,100 (First four items of sub-vote D).	20,003
	Vote 33 13,619	
	Vote 34 4,108	
	Vote 39 75,453 (Sub-votes A (gross), B, C, E, and F, plus £900 from D).	
F.	Vote 38 (gross)	98,280 31,593
G.	Vote 35	14,828
H.	Vote 23, <i>less</i> Appropriations, G.P.O.	35,367
J.	Vote 37 (net)	158,669
	Total, Class I. ...	£444,718
II.		
A.	Vote 44	23,606
B.	Vote 45	58,633
C.	Vote 47	157,451
D.	Vote 46	9,494
E.	From Vote 11 £2,634	
	From Vote 19 4,238	
F.	From Vote 11 £1,596	
	Vote 28 224,500 (gross).	
	From Vote 29 471 (morgues).	
	Vote 48 13,480 (gross).	
	Vote 49 232,701 (gross).	
		6,872
		472,748

A. CAPE COLONY—continued.

Head.	Description.	Estimated Expenditure 1907-8.
II.		
G.	From Vote 11 £4,134	£
	Vote 20 167,234 (gross).	
	Vote 21 8,425 (gross).	
	Vote 22 1 (net).	
		179,794
H.	From Vote 11 £1,361	
	Vote 24 4,041	
	Vote 25 120,180 (gross).	
	Vote 26 18,650 (net).	
	Vote 27 66,797	
		211,029
Do.	Navy. Vote 31E	50,000
	Total, Class II. ...	£21,169,627
III.		
A.	Vote 78 £493,303	
	Vote 79 57,050	
		550,353
B.	From Vote 19D	16,975
C.	From Vote 19D	800
	Total, Class III. ...	£568,128
IV.		
A.	From Vote 16C £1,200 (Medical Council).	
	From Vote 29 26,625	
	Vote 30 19,145	
	Vote 73 3,450 (gross).	
		50,420
B.	Vote 14 £61,457 (Only £12,350 receipts deducted. £11,870 carried to Revenue.)	
	From Vote 16 £172	
	From Vote 29 3,350	
		64,979
C.	Vote 12 £65,235 (gross).	
	Vote 15 15,861 (gross).	
	From Vote 16 600	
D.	Vote 13 £18,397 (gross).	
	From Vote 16 39,670	
	From Vote 31D 14,000 (Kimberley Hospital Tax).	
		81,696
		72,067
E.	From Vote 16 £14,795	
	From Vote 19 300	
		15,095
	Total, Class IV. ...	£284,257

A. CAPE COLONY—*continued.*

Head.	Description.	Estimated Expenditure 1907-8.
V.		£
A.	From Vote 50D £50 (Magnetic Survey) Vote 76 27,272	27,322
B.	Vote 32 £1 (net) From Vote 58 9,983 (Forest Plantations) Vote 62 32,985 (gross) Vote 63 26,584 (gross) Vote 64 65,357 Vote 65 8,256 Vote 66 1,500 Vote 67 4,882 (gross) Vote 68 5,425 (gross) Vote 69 1,125 Vote 70 9,315 (gross) Vote 71 965 Vote 74 4,362 Vote 75 46,329 (gross)	217,069
C.	Vote 52 £12,450 Vote 57 12,672	25,122
D.	Vote 77 	6,524
	Total, Class V. ...	£276,037
VI.		
A.	Vote 50 £32,849 (<i>Less</i> items 3, 4 and 5 of sub-vote D) Vote 51 16,710	49,559
B.	Vote 56, (gross) <i>less</i> £500 Fire Brigade	48,253
C.	(ii) Vote 54 	20,000
D.	Vote 55 	20,000
	Total, Class VI. ...	£137,812
VII.		
	Vote 41 £239,521 (net) Vote 42 253,326 (net) Vote 43 157,036 (net)	649,883
	Total, Class VII. ...	£649,883
VIII.		
	Vote 6 £9,003 (net) Vote 7 18,267 Vote 8 6,137 (gross) Vote 9 5,119 (gross) Vote 10 81,287 (£847 carried to Revenue)	119,813
	Total, Class VIII. ...	£119,813

STATEMENT
No. XXVI.—(contd.).

A. CAPE COLONY—continued.

Head.	Description.	Estimated Expenditure 1907-8.
IX.	Commissions, &c.—From Vote 5D £1,000 From Vote 19C 300	£
	Public Worship—Vote 17	1,300
	Arms and Ammunition—From Vote 19 (net)	3,368
	Immigration—From Vote 11 £1,285 From Vote 16 4,087	2,164
	Guano—Vote 72... ..	5,372
	Grants to Local Authorities— From Vote 31D £350 (Simon's Town Waterworks) From Vote 56 500 (Fire Brigade)	20,700
	Miscellaneous Expenses— From Vote 5D £200 (Entertainment) From Vote 19 100 (Military Graves) From Vote 31D 50 (Sundries) From Vote 31D 14,765	850
	Miscellaneous Grants— From Vote 16 £350 (Salvation Army) From Vote 19 500 (Sailors' Home and Seamen's Mission) From Vote 31D 14,303	15,115
	Total, Class IX. ...	15,153
X.	Vote 36 (net)	£64,022
	Total, Class X. ...	573,596
XI.		£573,596
A.	Vote 58 £3,804,712 (<i>Less</i> Forest Plantations) Vote 60 1 (net) Vote 61 1 (net)	3,804,714
B.	Vote 59 (Colonial Wood Sleepers) Vote 40 £5,087 From Vote 50D 2,350 (Knysna Jetty, &c., and Walfish Bay) Vote 53 11,538	20,000
	Total, Class XI. ...	18,975
		£3,843,689

B. NATAL.

Head.	Description.						Estimated Expenditure 1907-8.
I.							£
A.	Vote 1	...	...	...	...	...	7,098
B.	Vote 2	£4,424					
	Vote 3	10,948					
	From Vote 14	1,100 (Elections)					
							16,472
D.	From Vote 4	...	...	...	...	...	6,907
E.	Vote 27	...	...	...	...	...	5,171
do.	Customs, &c., Vote 29	...	...	...	...	...	35,172
F.	Vote 5	...	...	...	...	...	7,373
G.	Vote 28	...	...	...	...	...	8,407
H.	Vote 13	£14,800					
	From Vote 4	1,100					
							15,900
J.	Vote 31	...	...	...	...	...	43,695
	Total, Class I. ...						£146,195
II.							
A.	From Vote 17	£1,236 (after deducting £200 for destitute children).					
	From Vote 18	5,114 (after deducting Clerks of the Peace).					
							6,350
B.	Vote 19	£22,773					
	Vote 20	7,168					
	Vote 21	1,766					
							31,707
C.	From Vote 14	£73,084					
	From Vote 18	4,223					
							77,307
D.	Vote 22	...	...	...	...	...	2,735
E.	From Vote 33	...	...	...	...	...	2,250
F.	From Vote 23	£242,119					
	From Vote 14	100 (Mortuary)					
							242,219
G.	From Vote 23	...	...	...	...	...	60,395
H.	Vote 36	£74,901					
	Vote 37	12,500					
							87,401
do.	H.M. Navy and Troops. Vote 39 (after deducting £4,000 Customs Allowance, Customs Revenue being taken net in this respect).						39,000
	Total, Class II. ...						£549,364

B. NATAL—continued.

Head.	Description.	Estimated Expenditure 1907-8.
III.		£
A.	Vote 16 £112,966 From Vote 32 500	
B.	From Vote 32 £1,327 (Libraries and Reading Rooms) From Vote 32 3,540 (Museums, Art Galleries, Botanic Gardens, Herbarium, &c.)	113,466
C.	Vote 9 	4,867 1,338
	Total, Class III. ...	£119,671
IV.		
A.	From Vote 4 £500 (Medical Council, &c.) From Vote 14 11,605 (District Surgeons) From Vote 15 7,198 From Vote 34 100	19,403
B.	From Vote 15 	1,800
C.	Vote 11 	14,346
D.	Vote 12 £15,488 From Vote 14 3,000 From Vote 32 7,950	26,438
E.	From Vote 14 £300 From Vote 17 200 From Vote 32 1,970	2,470
	Total, Class IV. ...	£64,457
V.		
A.	Vote 25 	8,488
B.	Vote 35 ... £79,988 (after deducting £8,707 transport). From Vote 14 378 (Game Preserves.)	80,366
D.	Vote 26 ... £9,171 (after deducting £500 bonus on gold and £2,000 assistance). Vote 44 ... 1,588	10,759
	Total, Class V. ...	£99,613
VI.		
A.	From Vote 24 	19,808
B.	From Vote 24 	18,750
C.	(i) From Vote 24 	9,325
	(ii) From Vote 24 	25,400
D.	From Vote 24 	95,099
	Total, Class VI. ...	£163,382
VII.		
	Vote 6 £170,349 From Vote 30 9,695	180,044
	Total, Class VII. ...	£180,044

B. NATAL—continued.

Head.	Description.	Estimated Expenditure 1907-8.
VIII.	From Vote 33 £14,922	£
	Vote 34 ... 2,616	
		17,538
	Total, Class VIII. ...	£17,538
IX.	Commissions, etc.—From Vote 4 ...	1,300
	Arms and Ammunition—Vote 38 (<i>Less</i> Receipts) ...	725
	Immigration—Vote 7 ...	3,696
	Grants to Local Authorities—	
	From Vote 24 £2,200 (Fire Brigades).	
	From Vote 32 90	
		2,290
	Indian Immigrants—Vote 8 ...	2,752
	Miscellaneous Expenses—	
	From Vote 4 £150 (Entertainment).	
	From Vote 10 1,443 (Laboratory).	
	From Vote 24 500 (Dog collars).	
	From Vote 32 42 (Miscellaneous).	
	From Vote 35 8,707 (Transport).	
	From Vote 30 15,480 (Interest on Savings Bank Deposits).	
	From Vote 30 1,020 (Interest on Temporary Loans and on Guarantee Fund).	
		27,342
	Miscellaneous Grants—From Vote 32 £10,406	
	From Vote 26 2,500	
		12,906
	Total, Class IX. ...	£51,011
X.	From Vote 30 (after deduction of amounts allocated to Rail- ways, Harbours and Post Office)	259,665
	Total, Class X. ...	£259,665
XI.		
A.	Vote 40 £4,432	
	Vote 41 1,405,830	
	From Vote 30 521,236	
		1,931,498
B.	Vote 42 £65,198	
	Vote 43 25,738	
	From Vote 30 56,362	
		147,298
	Subsidy to Ocean Steamers—From Vote 32 ...	22,600
	Total, Class XI. ...	£2,101,396

C. ORANGE RIVER COLONY.

Head.	Description.	Estimated Expenditure 1907-8.
I.		£
A.	Vote 2 £3,530 From Reserved List 5,000	
		8,530
B.	Vote 3 £15,000 From Vote 22 2,000 (Registration of Voters)	
		17,000
D.	Vote 4 (<i>Less</i> Library, Gazette and Native Affairs) ...	6,030
E.	Vote 6... ..	5,420
do.	Customs, &c. Vote 7 £11,349 Percentage to Coast Colonies 14,500 (<i>shown in Estimates as deduction from Revenue</i>). Vote 8 200	
		26,049
F.	Vote 12 	5,375
H.	Vote 18 £11,684 From Vote 4 380 (Gazette)	
		12,064
J.	Vote 1 £8,830 (<i>Less</i> Grants to Churches) From Reserved List 1,137	
		9,967
	Total, Class I. ...	£90,435
II.		
A.	From Vote 9 	4,000
B.	From Vote 9 £13,832 From Reserved List 5,750 Vote 10 3,555	
		23,137
C.	Vote 5... ..	46,675
D.	Vote 11 	3,520
F.	From Vote 16 	1,900
G.	Vote 13 (gross) 	32,129
	Total, Class II. ...	£111,361
III.		
A.	Vote 15 (gross) 	149,437
B.	From Vote 4 500 From Vote 22 1,350	
		1,850
C.	From Vote 20 	330
	Total, Class III. ...	£151,617
IV.		
A.	From Vote 14A £7,195 Vote 14G-M 5,080	
		12,275
B.	From Vote 14A £310 Vote 14B 10,000	
		10,310
C.	From Vote 14A £3,095 Vote 14E 4,700	
		7,795

C. ORANGE RIVER COLONY—continued.

Head.	Description.	Estimated Expenditure 1907-8.
IV.		£
D.	Vote 14C £2,100	
	Vote 14D 1,500	
	From Vote 14A 2,730	
		6,330
E.	Vote 14F £4,500	
	From Vote 22 500	
		5,000
	Total, Class IV. ...	£41,710
V.		
A.	Vote 16 (<i>Less</i> Mines and sub-vote C) ...	4,075
B.	Vote 20 (gross) (<i>Less</i> Meteorology) ...	60,370
C.	From Vote 19A £4,491	
	Vote 19I 2,075	
	From Vote 19F 825	
		7,391
D.	From Vote 16 ...	3,850
	Total, Class V. ...	£75,686
VI.		
A.	From Vote 19A £12,610	
	From Vote 19F 2,175	
		14,785
B.	Vote 19D £6,000	
	From Vote 22 1,350 (Insurance and Rates)	
		7,350
C.	(i) Vote 19 G, H, K, M. ...	41,390
	(ii) Vote 19 B, c and o ...	22,200
D.	From 19 A £3,080	
	From 19 F 1,000	
	Vote 19 E 24,600	
	Vote 19 N 7,400	
		36,080
	Total Class VI. ...	£121,805
VII.	Vote 17 116,526 }	
	Vote 19 L 3,880 }	
	Total Class VII. ...	£120,406
VIII.	From Vote 4 ...	Total Class VIII. ... £2,892
IX.	Commissions, &c.—From Vote 22 ...	1,000
	Public Worship—From Vote 1 ...	8,160
	Arms and Ammunition—From Vote 22 (net) ...	100
	Immigration—From Vote 22... ...	328
	Miscellaneous Expenses—From Vote 19 £1,599 (Custodian, Messengers, &c.)	
	Vote 23 800	
	From Vote 22 980	
		3,379
	Miscellaneous Grants—From Vote 22 ...	5,900
	Land Settlement—Vote 21 ...	1,858
	Total Class IX. ...	£20,725

STATEMENT
No. XXVI.—(contd.).

D. TRANSVAAL.

Head.	Description.						Estimated Expenditure 1907-8.
I.							£
A.	Vote 1	...	...	...	...	...	16,633
B.	Vote 3	£8,855					
	Vote 4	27,790					
	Vote 5	3,250					
	Vote 8C	500					
							40,395
C.	Vote 6	£3,902					
	From Vote 2	1,000 (Prime Minister).					
							4,902
D.	Vote 8A	£16,255 (Less Vital Statistics, Game Preser- vation and Asiatic Affairs).					
	Vote 8B	2,332					
	From Vote 8C	660					
	From Vote 2	3,000					
							22,297
E.	Vote 21	£15,804 (Less Investment Board).					
	From Vote 2	3,000					
							18,804
do.	Customs, &c. Vote 22	£23,637					
	Vote 24	80,495 (Less Board of Trade).					
							109,132
F.	Vote 23	...	...	...	...	...	13,330
G.	Vote 26	...	...	...	...	...	8,675
H.	Vote 11	...	...	...	...	...	99,381
K.	Vote 27	...	...	...	...	...	37,679
	Total, Class I. ...						£371,298
II.							
A.	Vote 14	£31,661 (Less Patents, &c., Deeds and Master).					
	From Vote 2	1,500					
							33,161
B.	From Vote 14	£9,839 (Master).					
	Vote 15	£51,983					
							61,827
C.	Vote 16	...	...	...	...	...	149,164
D.	From Vote 14	...	...	...	...	...	12,810
E.	From Vote 8A	...	...	...	...	...	3,508
F.	Vote 17	...	...	...	...	...	341,537
G.	Vote 18	...	...	...	...	...	215,551
H.	Vote 12	...	...	...	...	...	118,565
	Total, Class II. ...						£936,173

D. TRANSVAAL—continued.

Head.	Description.	Estimated Expenditure 1907-8.
III.		
A.	Vote 13 (<i>Less</i> Grants to Public Libraries)	£ 498,615
B.	From Vote 13 £3,200	
	From Vote 7 5,120 (Museum).	
		8,320
C.	From Vote 31	2,534
	Total, Class III. ...	£509,469
IV.		
A.	From Vote 9 £8,668	} See Appendix B to Estimates.
	" " " 17,990	
	" " " 8,228	
	" " " 1,306	
	" " " 534	
	" " " 4,500	
		41,226
B.	From Vote 9 Leper Asylum (See Appendix B)	18,132
C.	From Vote 9 Lunatic Asylum (See Appendix B)	26,690
D.	From Vote 9 £10,297	} See Appendix B to Estimates.
	" " " 650	
	" " " 20,467	
	From Vote 10B 75,000	
	Vote 10c 3,200	
		109,614
E.	From Vote 8J	9,550
	Total, Class IV. ...	£205,212
V.		
A.	Vote 31 £26,297 (less Meteorological Department and Burgher Land Settlements).	
	Vote 32 38,379	
	From Vote 20 5,264 (Geological Survey—see Addendum to Estimates).	
	From Vote 2 1,500	
		71,440
B.	Vote 7 £156,536 (less Museum).	
	From Vote 8A 4,452 (Game Preservation).	
	From Vote 8C 1,225 (Destruction of Vermin, etc.).	
	From Vote 8J. 500 (Trout).	
	From Vote 2 3,000	
		165,713
C.	Vote 33	60,977
D.	Vote 20 £112,219 (less Geological Survey).	
	From Vote 2 1,500	
		113,719
do.	Labour Importation, Vote 19	34,361
	Total, Class V. ...	£446,210

D. TRANSVAAL—continued.

Head.	Description.	Estimated Expenditure 1907-8.
VI.		£
A.	From Vote 35 £103,226 From Vote 2 3,000	106,226
B.	Vote 35, D to G £94,500 Vote 10A 11,750	106,250
C.	(i) Vote 36A 256,989 (ii) Vote 35N 35,000	35,000
D.	Vote 35L £100,000 Vote 35 O 3,000 Vote 36B 20,000 From Vote 10A 15,000 From Vote 10B 8,000	146,000
	Total, Class VI. ...	£650,465
VII.	Vote 25 £458,239 (<i>Less</i> £1,727 from Swaziland). From Vote 21 2,220 (Investment Board).	460,459
	Total, Class VII. ...	£460,453
VIII.	Vote 34 £108,277 From Vote 2 1,500	109,777
	Total, Class VIII. ...	£109,777
IX.	Commissions, etc. Vote 8D 4,000 Arms and Ammunition Vote 8E (net) 800 Immigration Vote 8H 2,000 Local Authorities From Vote 10A £40,500 Vote 10D 2,050 Vote 35H 700 Indian Immigrants From Vote 8A 43,250 Miscellaneous Expenses Vote 28 £10,000 Vote 8F 2,505 (<i>Consulate, less con- tribution from Im- perial Government</i>). Miscellaneous Grants From Vote 8J £9,230 From Vote 24 300 (<i>Board of Trade</i>) Land Settlement Vote 31G 9,530 9,990	12,505
	Total, Class IX. ...	£35,730
XI.	Vote 29 Total, Class XI. ...	£36,350

HEADS OF EXPENDITURE—*continued.*

6. STATEMENT for Southern Rhodesia, North-Western Rhodesia, North-Eastern Rhodesia and the Nyasaland Protectorate, classifying the Estimated Administrative Expenditure for the year ending June 30, 1908.

Heads of Expenditure.	Estimated Expenditure, 1907-8.			
	Southern Rhodesia.	North-Western Rhodesia.	North-Eastern Rhodesia.	Nyasaland.
	£	£	£	£
<i>I. General Government.</i>				
A. H.H. the Administrator ...	†7,449	2,720	2,000	2,475
B. Government Secretary ...	6,323	4,260	3,150	4,591
C. Treasury	5,274	2,758	2,939	3,313
„ Customs, Excise and Revenue Collection.*	20,234	5,797	475	1,450
D. Audit	5,398	Included with Treasury.	...	1,213
E. Printing and Stationery ...	9,561	1,250	1,107	1,820
F. Pensions and Gratuities ...	9,370	2,000	...	1,301
TOTAL ... £	63,609	18,785	9,671	16,163

* Exclusive of cost of work performed by Assistant-Commissioners, Magistrates, etc.
† Including £1,703 for Legislative Council Expenditure.

HEADS OF EXPENDITURE.—*continued.*

Heads of Expenditure.	Estimated Expenditure 1907-8.			
	Southern Rhodesia.	North-Western Rhodesia.	North-Eastern Rhodesia.	Nyasaland.
II. <i>Law, Order and Protection.</i>	£	£*	£	£
A. Attorney-General's Office ...	9,392	} 3,049	1,500	1,958
B. Superior Courts	10,189			
C. District Courts and Offices i.e., Magistrates, etc.* ...	74,250	30,067	14,056	16,023
D. Registrar of Deeds (including Companies, Patents, etc.)...	1,156	} Duties dis- charged by Regis- trar of High Court.	} Included in "Super- ior Courts."	} Included in A & B
E. Registration of Births, Deaths and Marriages.	Work per- formed by Statist (Education Dept.).			
F. Police, including Mortuaries	31,159	19,453	2,900	2,051
G. Prisons, Reformatories ...	23,791	319	400	761
H. Defence	153,255	1,234	7,350 (Subsidy to Nyasaland)	26,736
TOTAL £	303,192	54,122	26,206	47,529
III. <i>Education, Science, etc.</i>				
A. Education (including grants)	11,520	300	...	...
B. Libraries, Museums, etc. (in- cluding grants)	1,770	...	...	...
C. Meteorology ... ..	...	...	...	48
TOTAL £	13,290	300	...	48

* Including Native Commissioners, etc.

HEADS OF EXPENDITURE—continued.

Heads of Expenditure.	Estimated Expenditure, 1907-08.			
	Southern Rhodesia.	North-Western Rhodesia.	North-Eastern Rhodesia.	Nyasaland.
IV. <i>Public Health, Medical, Lepers, Lunatics, Hospitals and Poor Relief.</i>	£	£	£	£
A. Public Health and Medical...	8,115	4,622	2,350	5,667
B. Lepers	3,750			...
C. Lunatics	18,252			1,648
D. Hospitals (including grants)	500			...
E. Poor Relief				
TOTAL £	30,617	4,622	2,350	7,315
V. <i>Lands, Agriculture and Mines.</i>				
A. Lands Administration and Survey	9,211	1,336	2,530	Administration included in Public Works Administration.
B. Agriculture and Forests (Including destruction of vermin and preservation of game)	30,768		1,368	4,173
C. Irrigation and Water Boring ... ..	...		...	...
D. Mines (including Explosives and Boiler Inspection) ...	15,286		...	...
TOTAL £	55,265	1,336	3,898	4,173
VI. <i>Public Works.</i>				
A. Administration, Engineering and Architectural ...	4,976	3,379	825	4,985
B. Rent, Rates Insurance, Water and Light	9,443		...	103
C. Works and Buildings—				
(i.) New Works	11,200		...	2,176
(ii.) Maintenance, &c. ...	12,050		1,350	715
D. Roads and Bridges (including Grants)	9,250		600	1,730
TOTAL £	46,919	3,379	2,775	2,709

HEADS OF EXPENDITURE—continued.

Heads of Expenditure.	Estimated Expenditure, 1907-8			
	Southern Rhodesia.	North- Western Rhodesia.	North- Eastern Rhodesia.	Nyasaland.
	£	£	£	£
VII. <i>Posts, Telegraphs and Telephones</i>	51,904	6,698	4,825	4,289
TOTAL ... £	51,904	6,698	4,825	4,289
VIII. <i>Miscellaneous. Miscellaneous Ex- penses ...</i>	3,771	2,425	275	Chinde Agency £1,483 Marine Transport 4,542 Transport, ... 2,796 Postage, &c., ... 538 Miscellaneous... 857 London & Bombay Agencies ... 775
TOTAL ... £	3,771	2,425	275	10,991

* Includes £2,325 Grant-in-aid to African Transcontinental Telegraph Co.

HEADS OF EXPENDITURE—continued.

Heads of Expenditure.	Estimated Expenditure, 1907-8.			
	Southern Rhodesia.	North-Western Rhodesia.	North-Eastern Rhodesia.	Nyasaland.
IX. <i>Public Debt.</i>	£	£	£	£
Interest, Sinking Fund, etc.
TOTAL
X. <i>Railways, Ports, Harbours and Navigation.</i>				
A. Railways...	2,500 (Consulting Engineer).
B. Ports, Harbours and Navigation.	Removing obstructions to Navigation 300
TOTAL	2,800

SUMMARY.

Total—General Government	63,609	18,785	9,671	16,163
“ Law, Order and Protection	303,192	54,122	26,206	47,529
“ Education, Science, etc.	13,290	300	...	48
“ Public Health, Medical, Lepers, Lunatics, Hospitals and Poor Relief ...	30,617	4,622	2,350	7,315
“ Lands, Agriculture and Mines ...	55,265	1,336	3,898	4,173
“ Public Works ...	46,919	3,379	2,775	9,709
“ Posts, Telegraphs and Telephones ...	51,904	6,698	4,825	4,289
“ Miscellaneous ...	3,771	2,425	275	10,991
“ Public Debt ...	...	...	...	...
“ Railways, Ports, Harbours and Navigation ... ..	...	...	...	2,800
GRAND TOTAL £	568,567	91,667	50,000	103,017

HEADS OF EXPENDITURE—*continued.*

7. STATEMENT for Basutoland, the Bechuanaland Protectorate and Swaziland, classifying the Estimated Ordinary Expenditure for the Year ending June 30, 1908.

Heads of Expenditure.	Estimated Expenditure 1907-8.		
	Basutoland.	Bechuana- land Protectorate.	Swaziland.
I. <i>General Government.</i>	£	£	£
A. H. H., the Resident Commissioner...	1,700	1,400	2,293
B. Government Secretary	1,460	} 2,554	2,373
C. Treasury	1,221		
„ Customs, Excise and Revenue Collection.*	6,098	1,450	730
D. Audit	250	238	150
E. Printing and Stationery	†1,100	280	450
F. Pensions and Gratuities	‡1,154	548	365
TOTAL £	12,983	6,470	6,361

* Exclusive of cost of work performed by Assistant Commissioners and Magistrates.

† Includes furniture, fuel, light, etc.

‡ Includes Police pensions.

HEADS OF EXPENDITURE—continued.

Heads of Expenditure.	Estimated Expenditure, 1907-8.		
	Basutoland.	Bechuana- land Protectorate.	Swaziland.
II.— <i>Law, Order and Protection.</i>	£	£	£
A. Attorney-General's Office ... ..	...	§375	°°500
B. Superior Courts ... ..	...	...	††700
C. District Courts and Offices, i.e. Magistrates.	°6,928	†2,818	°3,745
D. Registrar of Deeds (including Com- panies, Patents, &c.)	...	Duties per- formed free of charge by Registrar of Deeds, Vry- burg.	††50
E. Registration of Births, Deaths and Marriages.	...	Births and Deaths are recorded by magistrates. Marriages are regd. by Govt. Sec.	Performed by Govt. Sec.
F. Police, including Mortuaries ...	18,219	36,572	14,369
G. Prisons, Reformatories	1,900	2,025	1,996
H. Defence ... ..	...	...	...
TOTAL £	27,047	41,790	21,360
III. <i>Education, Science, &c.</i>			
A. Education (including Grants) ...	11,915	†1,000	1,098
B. Libraries, Museums, &c. (including Grants).	20	...	...
C. Meteorology	50	...	...
TOTAL £	11,985	1,000	1,098

* Asst. Commissioners, &c. † Includes district administration and collection of licences, quitrent, &c. ‡ Grants, £900 : contribution to salary of inspector. £100. § Crown Prosecutor, legal advice and prosecutions, &c. ** Legal advice and witness expenses and fees. †† Presiding barrister at special court. ‡‡ Work performed in office of Registrar of Deeds, Pretoria.

HEADS OF EXPENDITURE—continued.

Heads of Expenditure.	Estimated Expenditure, 1907-8.		
	Basutoland.	Bechuana- land Protectorate.	Swaziland.
IV. <i>Public Health, Medical, Lepers, Lunatics, Hospitals and Poor Relief.</i>	£	£	£
A. Public Health and Medical ...	Included under Hospitals.	450	} 1,200
B. Lepers ...	50	—	
C. Lunatics ...	300	100	
D. Hospitals (including Grants) ...	7,130	—	
E. Poor Relief ...	50	100	
TOTAL ...	£ 7,530	650	1,200
V. <i>Lands, Agriculture and Mines.</i>			
A. Lands Administration and Survey	—	—	—
B. Agriculture and Forests (including Destruction of Vermin and Preservation of Game).	6,440	800	1,486
C. Irrigation and Water Boring ...	—	—	—
D. Mines (including Explosives and Boiler Inspection).	—	—	10
TOTAL ...	£ 6,440	800	1,496
VI. <i>Public Works.</i>			
A. Administration, Engineering and Architectural.	752	100	—
B. Rent, Rates, Insurance, Water and Light.	568	†20	15
C. Works and Buildings—			
(i.) New Works ...	11,520	2,000	} 1,550
(ii.) Maintenance, &c. ...	2,850	1,600	
D. Roads and Bridges (including Grants).	20,000	—	1,300
TOTAL ...	£ 35,690	3,720	2,865

* Veterinary only.

† Fuel and Light only.

HEADS OF EXPENDITURE—*continued.*

Heads of Expenditure.	Estimated Expenditure, 1907-8.		
	Basutoland.	Bechuana- land Protectorate.	Swaziland.
VII. <i>Posts, Telegraphs and Tele- phones</i>	£ 4,115	£ 3,600	£ †4,727
TOTAL £	4,115	3,600	4,727
VIII. <i>Miscellaneous.</i>			
Miscellaneous Expenses	£ 4,532	£ 980	£ 2,735
TOTAL £	4,532	980	2,735

* Including £1,000 telegraph subsidy to B.S.A. Co.

† Includes £3,000 repaid to Transvaal.

HEADS OF EXPENDITURE—continued.

Heads of Expenditure.	Estimated Expenditure, 1907-8.		
	Basutoland.	Bechuana-land Protectorate.	Swaziland.
IX. <i>Public Debt.</i>	£	£	£
Interest, Sinking Fund, etc.	—	—	1,400
TOTAL	—	—	1,400
X. <i>Railways, Ports, Harbours and Navigation.</i>			
A. Railways	—	*15,000	—
B. Ports, Harbours and Navigation ...	—	—	—
TOTAL	—	15,000	—

SUMMARY.

Total—General Government	12,983	6,470	6,361
„ Law, Order and Protection	27,047	41,790	21,340
„ Education, Science, etc.	11,985	1,000	1,098
„ Public Health, Medical, Lepers, Lunatics, Hospitals and Poor Relief	7,530	650	1,200
„ Lands, Agriculture and Mines... ..	6,440	800	1,496
„ Public Works	35,690	3,720	2,865
„ Posts, Telegraphs and Telephones	4,115	3,600	4,727
„ Miscellaneous	4,532	980	2,735
„ Public Debt	—	—	1,400
„ Railways, Ports, Harbours and Navigation	—	15,000	—
GRAND TOTAL £	110,322	74,010	†43,242

* Subsidy. By September, 1908, the last payment will have been made and this item will disappear.

† The following amounts are treated as extraordinary expenditure, and are not here included :—Concession's Commission, £9,888; Survey of Concessions, £9,400; Concessions Partition, £3,448: total, £22,736.

XXVII.—ORDINARY REVENUE AND EXPENDITURE.

COMPARATIVE SUMMARY of the total Ordinary Revenue and Expenditure of Cape Colony, Natal, and the Orange River Colony and the Transvaal, and the Inter-Colonial Council of the Transvaal and O.R.C. for the years ending June 30, 1906, and June 30, 1908.

Colony.	Ordinary Revenue.		Ordinary Expenditure.	
	Actual, 1905-6.	Estimated, 1907-8.	Actual, 1905-6.	Estimated, 1907-8.
	£	£	£	£
Cape Colony	8,370,407	8,067,219	8,365,247	8,131,582
Natal	3,658,466	3,632,500	3,666,449	3,757,336
*Orange River Colony ...	798,925	869,000	679,988	736,637
*Transvaal	4,692,722	4,408,973	3,681,053	3,811,133
Inter-Colonial Council...	5,932,402	4,248,581	6,782,070	5,021,225
TOTALS	£ 23,452,922	21,226,273	23,174,807	21,457,913

* The contributions to the Inter-Colonial Council are not shown either in the expenditure of the O.R.C. and Transvaal or in the revenue of the Inter-Colonial Council.

XXVIII.—BALANCE SHEETS AND CONSOLIDATED REVENUE ACCOUNTS.

A. CAPE COLONY.

1. BALANCE SHEET OF THE COLONY, JUNE 30, 1907.

	£	s.	d.	£	s.	d.
Consolidated Ordinary Revenue and Expenditure ... ..	...			862,004	11	11
Fencing Advances ... ..	...			1,107	16	9
War Losses Compensation	61,606	18	8	...		
Brandy Advances	13,197	12	9	...		
Farmers' Co-operative Associations						
Loans	48,012	8	8	...		
Irrigation Loans	166,049	18	6	...		
Local Works Loans	44,540	6	6	...		
School Loans	96,881	19	7	...		
Telegraphs and Telephones	93,494	18	0	...		
Public Works	165,925	13	5	...		
Railways	1,060,283	10	0	...		
Survey of Native Locations, Mission and other Lands	2,730	19	8	...		
Compensation to Occupiers of Location Lands at Port St. John's and Survey of such Lands ... ..	...			3,727	6	0
Forest Plantation Extensions, &c. ... ..	...			1,796	10	9
Rinderpest Expenditure ... ..	...			4,959	16	5
Exchequer Suspense	396	11	9	...		
Sinking Fund	1,196,952	8	7	...		
Post Office Savings Bank Moneys lodged in Exchequer pending investment	20,000	0	0	...		
Money Orders	20,847	15	3	...		
Postal Notes	2,266	9	6	...		
Post Office Savings Bank	2,213,239	12	0	...		
Post Office Savings Bank Certificates	571,900	0	0	...		
Post Office Savings Bank Investments	...			2,775,507	10	11
Deposit Accounts	2,835,507	13	11	...		
Exchequer Remittances ... ..	...			458	1	1
Paymaster-General's Remittances ... ..	...			109	3	0
Transfer Warrants	106,164	15	4	...		
Contingencies Account ... ..	...			57,022	6	6
Pension Funds, Guarantee Fund, and other Deposit Account Investments	...			3,377,767	17	0
Table Bay Harbour Board Loan Account	20,950	0	0	...		
East London Harbour Board Loan Account ... ..	...			23,332	4	11
Mossel Bay Harbour Board Loan Account ... ..	...			3,702	18	5
Liabilities of Accounting Officers	266,683	12	10	...		
Assets of Accounting Officers ... ..	...			297,261	13	10
Accounting Officers' and Divisional Paymasters' Drafts Outstanding	128,374	1	6	...		
Cash ... ..	...			1,727,259	8	11
	£9,136,007	6	5	£9,136,007	6	5

CAPE COLONY—continued.

2. CONSOLIDATED REVENUE AND EXPENDITURE.

	£	s.	d.		£	s.	d.
To Ordinary Revenue as per Account Current... ..	7,701,191	11	6	By Balance on 1st July, 1906 ...	206,414	3	8
„ Temporary Loans raised by Treasury Bills...	950,248	1	5	„ Ordinary Expenditure as per Account Current	8,349,316	9	11
„ Transfers from Accounts IX. and X.: — Balances surrendered, Postmaster-General's Acts, £59 18s. 4d., Kenhardt Irrigation Scheme, £2,418 15s. 7d.	2,478	13	11	„ Temporary Loans repaid ...	960,191	0	0
„ Balance on 30th June, 1907 ...	862,004	11	11	„ Transfer under Section 12 of Act 37 of 1906 to Account IX. ...	1	5	2
	£9,515,922	18	9		£9,515,922	18	9

	£	s.	d.
* Viz.:—Ordinary Deficit, 1903–1904	949,011	4	1
„ „ 1904–1905	677,195	4	9
„ „ 1906–1907	648,124	18	5
	2,274,331	7	3

Less Borrowing Powers exercised on 30th June, 1907, under Act 17 of 1904	£905,700	0	0
and under Act 43 of 1905	£504,148	1	5
	1,409,848	1	5
	864,483	5	10
Less amounts surrendered, 1906–1907	2,478	13	11
	£862,004	11	11

B. NATAL.

1. BALANCE SHEET FOR THE YEAR ENDED JUNE 30, 1907.

LIABILITIES.

ASSETS.

	£	s.	d.		£	s.	d.
Deposits ...	591,865	3	8	Cash ...	230,210	1	10
Contingencies Fund ...	199,491	7	6	Remittances ...	8,060	16	3
Public Debt Commissioners :—				Investments ...	376,586	9	8
Consolidated Loans Fund	509,773	0	1	Advances... ..	136,483	14	8
Other Trust Funds ...	5,045	7	11	Consolidated Revenue Fund ..	554,773	16	9
	£1,306,114	19	2		£1,306,114	19	2

2. CONSOLIDATED REVENUE FUND, 1906-1907.

	£	s.	d.		£	s.	d.
July 1st, 1906	356,479	14	1	By Revenue for the year ...	3,415,728	17	6
June 30th, 1907	3,681,914	1	9	" Land Sales ...	56,203	5	4
				" Accounting Officers' Cash	11,687	16	3
				Surrenders, 1905-06 ...	554,773	16	9
				" Balance—Deficit ..			
					£4,038,393	15	10
June 30th, 1907							

C. ORANGE RIVER COLONY.
STATEMENT OF ASSETS AND LIABILITIES ON JUNE 30, 1907.

LIABILITIES.		CASH AND INVESTMENTS ONLY.		ASSETS.	
		£	s. d.		£ s. d.
1. <i>Deposits</i> —					
Sums on Deposit	...	12,102	17 2	1. <i>Cash</i> —	
				Balance in National Bank, O.R.C., Ltd., to the Credit of the Treasury ...	46,386 3 8
				Lodged in Bank on fixed deposit ...	100,000 0 0
				Cash in hands of Crown Agents ...	10,543 16 0
				" in hands of Sub-Accountants ...	22,632 17 9
				" in transit ...	1,815 13 2
				2. <i>Investments</i> —	
				14,584 Shares in National Bank of the O.R.C., Ltd. (Actual Cost) ...	181,378 10 7
				3. <i>Advances</i> —	
				Advances—General (including Loan for Ladybrand Railway) ...	...
				Loans under Ordinance 25, 1905, Stock and Dams ...	32,522 15 7
				Loans to Creameries, &c., paid out of Treasury Balances ...	17,230 0 0
				Extraordinary Expenditure ...	...
				4. <i>Loans</i> —	
				Sums held by the Funds Department on account of old "School Fund" Capital ...	1,300 0 0
				Official Loan Fund, Capital ...	105,094 2 7
				Sums advanced to Funds Department under Local Loans Ordinance, 1904, for Loans to Municipalities, Capital ...	44,218 13 8
				Funds Department—Balance of Profit and Loss Account ...	110,000 0 0
				School Fund—Interest ...	15,255 6 7
				Officials' Loan Fund—Interest ...	6,030 8 9
				Local Loans Fund—Interest ...	1,449 18 10
					4,014 2 11
Balance of Assets over Liabilities	...	582,570	15 7		259,312 16 3
		£594,673	12 9		26,749 17 1
					£594,673 12 9

D. TRANSVAAL.

LIABILITIES. 1. EXCHEQUER BALANCE SHEET, JUNE 30, 1907.
ASSETS.

DESCRIPTION.	AMOUNT.	DESCRIPTION.	AMOUNT.
Consolidated Revenue Fund	£ 1,195,182 8 10	Cash ...	£ 330,177 2 3
... ..	...	Investments ...	130,000 0 0
... ..	...	Advances ...	751,005 6 7
...		
£ 1,211,182 8 10		£ 1,211,182 8 10	

Dr.

2. CONSOLIDATED REVENUE FUND.

Cr.

Dr.	1906. June 30. 1907.	£ s. d.	Cr.	£ s. d.
Issues in the Year 1906-07 :			Balance	1,324,754 10 11
I. Consolidated Fund Charges—			I. Ordinary Revenue 1906-07	4,434,811 1 3
(a) Reserved Civil List ...	38,303 0 0		II. Extraordinary Revenue 1906-07	16,055 16 6
(b) Inter-Colonial Council	713,497 3 5		III. Other Receipts—	
II. Supply Services—			(a) Diamond Mines—Government's	
(a) Ordinary ...	3,453,686 17 8		Share of Profits—Half reserved	
(b) Special ...	227,280 0 0		for Redemption of Loans ...	
(c) Extraordinary ...	215,304 7 9		(b) Selati Railway Deposits ...	
III. Redemption of Debt—			(c) Sales of Crown Lands ...	
Selati Railway 4% Debentures	618,624 0 0		(d) Sales of Government Erven ...	
Balance	1,195,182 8 10		(e) Recoveries under Settlers Ordin- ance, 1904	7,437 11 0
£ 6,461,877 17 8			£ 6,461,877 17 8	

E. INTER-COLONIAL COUNCIL OF THE TRANSVAAL AND ORANGE RIVER COLONY.

DR. 1.—BALANCE SHEET, JUNE 30, 1907. CR.

	£	s.	d.		£	s.	d.
Loan Account	127,060	6	2	Revenue Account	7,074	6	3
Sinking Fund Guaranteed Loan	1,422,641	11	4	Cash	327,365	11	9
Imperial Grants-in-Aid	78,417	7	4	Investments:			
Deposits	124,279	10	4	Sinking Fund Guarant-			
Suspense Accounts	4,682	14	2	eed Loan	1,419,385	9	6
				Income Tax Recoverable:			
				Sinking Fund Guarant-			
				eed Loan	3,256	1	10
	£1,757,081	9	4		£1,757,081	9	4

DR. 2.—REVENUE ACCOUNT, JUNE 30, 1907. CR.

1906.	£	s.	d.	1907.	£	s.	d.
30th June.				30th June.			
To Balance brought from last account	14,976	1	0	By Contributions for the year 1905-6, £14,976 ls.			
EXPENDITURE, 1906-7.				Transvaal	14,410	8	0
£5,272,185 10s.				Orange River Colony	565	13	0
Vote				REVENUE, 1906-7.			
I.—Service of Guaranteed Loan	658,372	8	11	£4,446,340 3s. 9d.			
II.—Central South African Railways	3,783,648	14	0	Central South African Railways	4,426,472	2	2
III.—South African Constabulary	767,898	6	7	Interest	19,698	6	5
IV.—Governor's Establishment	17,101	12	8	Miscellaneous	169	15	2
V.—Surveys		6	10	By Balance payable by Transvaal and Orange River Colony Governments	825,845	6	3
VI.—Transvaal and O.R.C. Immigration Department and Agency	5,160	18	1				
VII.—Inter-Colonial Council and Financial Adviser	9,275	17	6				
VIII.—Auditor to the Inter-Colonial Council	8,146	4	3				
IX.—Treasury	9,962	0	10				
X.—Miscellaneous	3,275	5	5				
XI.—Military Compensation Fund	9,337	11	5				
	£5,287,161	11	0		£5,287,161	11	0
To balance brought down	825,845	6	3	By Contributions made by the Transvaal and Orange River Colony Governments	818,771	0	0
				By net deficit payable by the Transvaal and Orange River Colony Governments	7,074	6	3
	£825,845	6	3		£825,845	6	3

F. NYASALAND PROTECTORATE.

STATEMENT OF ASSETS AND LIABILITIES ON MARCH 31, 1907.

ASSETS.			LIABILITIES.		
	£	s. d.		£	s. d.
Bombay Treasury	5,258	11 1	Drafts on Crown Agents	4,737	6 2
African Lakes Corporation Bank...	13,402	17 7	do. Bombay	278	6 3
Crown Agents...	2,674	18 5	Remittances in Transit from Crown Agents	294	0 2
Bombay Agency	602	2 10	Remittances in Transit from Agent-General	240	9 3
Sub-Accountants	2,245	10 1			
Remittances in Transit to Crown Agents	3,197	8 8			
Remittances in Transit between Chests	197	5 0			
	27,578	13 8			
Sundry Advances Outstanding	9,156	14 6	Sundry Depositors	...	...
Trade Goods in hand	880	5 5	Balance	...	...
	10,036	19 11			
	£37,615	13 7		£37,615	13 7

G. BASUTOLAND.

ASSETS AND LIABILITIES, JUNE 30, 1907.

ASSETS.	LIABILITIES.
£ s. d.	
Balance at Standard Bank, Maseru ...	24,432 17 1
Balance in hands of Sub-Accountants ...	1,602 19 10
Balance in hands of Crown Agents ...	322 4 3
On Loan to C.S.A.R. ...	50,000 0 0
On Loan to Swaziland Administration ...	10,000 0 0
On Fixed Deposit with Standard Bank, Cape Town.	75,000 0 0
	£161,358 1 2

Nil.

H. BECHUANALAND PROTECTORATE.

STATEMENT OF ASSETS AND LIABILITIES ON MARCH 31, 1907.

ASSETS.			LIABILITIES.		
	£	s. d.	£	s. d.	£
Balance on March 31, 1907 :					
In hands of the Resident Commissioner and Sub-accountants	6,731	2 0			
In hands of the Crown Agents	488	12 9			
Advances unpaid					
			Deposits :		
			Sales of unclaimed Stock	32 11 0	
			Security Labour Agents	800 0 0	
			Paymaster's	1,560 10 2	
			Excess of Assets over Liabilities		
					2,393 1 2
					4,826 13 7
					£7,219 14 9

J. SWAZILAND.

STATEMENT OF ASSETS AND LIABILITIES ON MARCH 31, 1907.

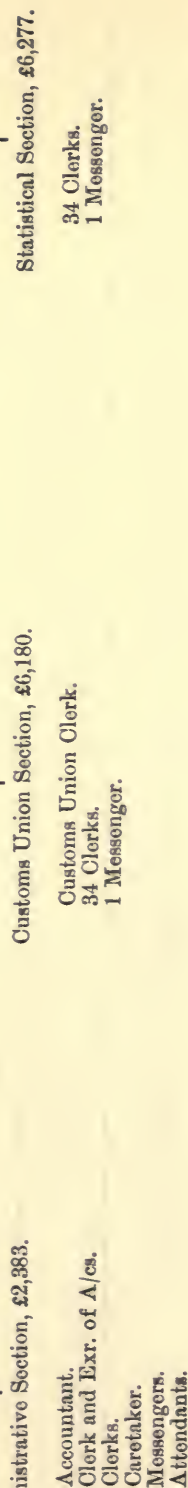
STATEMENT
No. XXVIII.—(contd.)

ASSETS.		LIABILITIES.	
	£ s. d.		£ s. d.
Balance in Paymaster-General's Account...	2,481 7 5	...	...
Balance with Sub-Accountants	3,597 8 10	Loan	20,000 0 0
Excess of Liabilities over Assets	13,921 3 9		
	£20,000 0 0		£20,000 0 0

XXIX.—CIVIL SERVICE DIAGRAMS.

SOUTH AFRICAN CUSTOMS STATISTICAL BUREAU, £14,840.*

PRINCIPAL.



The expenses of this Institution are contributed by the four self-governing Colonies and Southern Rhodesia in the following proportions —
Cape Colony, 6/20 ; Natal, 4/20 ; S. Rhodesia, 1/20 ; Transvaal, 6/20 ; O.R.C., 3/20.

A.—CAPE COLONY. £1,904,460

Executive Staff of the
Legislature.
[1.] £11,051.

HIS EXCELLENCY THE GOVERNOR.
[2.] £10,970.

The Prime Minister's Division.
£677,230

Prime Ministers' Department.
(In which is included the
Department for Native
Affairs.)
[3.] £97,155

Treasury.
[4.] £580,075

Division of the
Colonial Secretary.
[5.] £578,980

Division of the
Attorney-General.
[6.] £414,861

Division of the
Commissioner
for Public Works.
[7.] £56,138

Division of the
Secretary
for Agriculture.
[8.] £155,230

THE STAFF OF THE LEGISLATURES, £11,051.

THE COLONY. [1.]

Legislative Council. £3,250.	Legislative Assembly. £7,801.
<p>President. Chairman of Committees. Clerk of the Council. Clerk Assistant. Usher of the Black Rod. Committee Clerk. Chief Messenger. Assistant and Sessional Messengers.</p>	<p>The Speaker. Chairman of Committees. Clerk of the House. Clerk Assistant. 4 Clerks. •Parliamentary Draughtsman. •Librarian. •Assistant Librarian. •Messenger. Sergeant-at-Arms. Chief Messenger. Storekeeper. 2 Messengers. •Caretaker. •Engine Driver. •4 Cleaners. •Gardener</p>

* Officers of both Houses under Mr. Speaker's Control.

CAPE COLONY. [2.]

HIS EXCELLENCY THE GOVERNOR, £10,970.

HIS EXCELLENCY THE GOVERNOR.

Military Secretary. £600.	Private Secretary. £1,915. Chief Clerk. 3 Clerks. 3 Messengers. Orderlies.	Aide-de-camp. £400.
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PE COLONY. [3.]

VI.—PRIME MINISTER'S DEPARTMENT, £97,155

In which is included the Native Affairs Department.

PRIME MINISTER

Prime Minister's Personal Department.
(a) £1,477.

Secretary to the Native Affairs Department, £95,678.

General Administrative Branch.
(b) £3,478.

Transkeian Territories.
£70,684.
Chief Magistrate.
2 Assistant Chief Magistrates.
27 Resident Magistrates.

Native Locations Branch.
(g) £14,222.

Minor and Special Establishments.
£6,594.

Medical Staff.
(d) £18,607.

Detective
Establishment.
(e) £17,140.

Police
Establishment.
(f) £10,828.

Special
Magistracy
(h) £1,380.

Native Labour.
(j) £1,972.

Native Reserve
Locations.
£3,242.

Ndabeni. Port Elizabeth.
(k) £1,680. (l) £1,562.

<p>(a) <i>Prime Minister's Personal Department.</i> Secretary to P.M. Department. 3 Clerks. 2 Messengers.</p>	<p>(f) <i>Chiefs and Headmen.</i> 963 Chiefs and Headmen. The former of whom receive subsidies, and the latter small allowances.</p>	<p><i>Native Labour.</i> (j) 1 Chief Registrar of Servants. 1 Protector of Natives. 4 Registrars of Servants. 3 Native Clerks and Interpreters.</p>
<p>(b) <i>Native Affairs Department.</i></p>	<p>(g) <i>Native Locations Branch.</i> 2 Civil Commissioners and Resident Magistrates. 5 Clerks. 2 Chief Constables. 2 Interpreters. 20 Inspectors of Native Locations. 51 Location Constables. 16 Native Detectives. †306 Chiefs and Headmen. *All Civil Commissioners and Resident Magistrates in Cape Colony and British Bechuanaland come under this Department for the purpose of administration of Native Law, &c., but, with the exception of the two shown above (viz : those for Glen Grey and Herschel), these are paid by the Law Department. †See note to (f).</p>	<p><i>Native Reserve Locations.</i> (k) Ndabeni : 1 Assistant Resident Magistrate. 1 Clerk. 1 Visiting Medical Officer. 1 Storekeeper and Timekeeper. 6 Constables. 1 Nurse, 1 Cook, 1 Wardboy, and a number of Labourers. (l) Port Elizabeth : 1 Assistant Resident Magistrate. 1 Inspector of Natives. 1 Visiting Medical Officer. 3 Interpreters and Native Assistant Clerks. 6 Wardmen. 4 Constables. 1 Wardboy and Interpreter. 1 Herd and Lamplighter.</p>
<p>(c) <i>Clerical Staff.</i> 18 Assistant Resident Magistrates and Clerks. 17 Interpreters and Native Assistant Clerks.</p>	<p>(h) <i>Minor and Special Establishments.</i> <i>Special Magistracy.</i> 1 Special Magistrate. 3 Clerks.</p>	
<p>(d) <i>Detective Establishment.</i> Inspector of Licences and Chief Detective Officer. 8 Sub-Inspectors of Licences. 10 Detective Officers. 24 Native Sergeants. 18 Native Detectives.</p>		
<p>(e) <i>Police Establishment.</i> 29 Chief Constables. 245 Mounted Constables. 28 Dismounted Constables.</p>		

THE COLONY. [4.]

THE TREASURY, £580,075†

* THE TREASURER.

The Assistant Treasurer

General Administrative Branch. £27,139.		Post and Telegraph Dept. £459,608 (See separate statement.)		Customs, Ports and Harbours. £52,840.		Agent-General in London. (n) £10,795.	
Chief Clerk. £8,297.	Commissioner of Taxes. (b) £3,508.	Controller of Excise. (c) £11,019.	Government Actuary. (d) £1,065.	Principal Distributor of Stamps. (e) £850.	Superintendent of Agricultural Co-operation. (f) £2,400.	Controller of Customs.	
Administration. (g) £3,947.		Cape Town. (h) £17,485.	Port Elizabeth. (i) £14,602.	East London. (j) £8,747.	Mossel Bay. (k) £1,518.	10 Minor Ports. (l) £2,298.	Ports and Harbours. (m) £3,043.

o Also Prime Minister.

† Including Control and Audit Office, £27,093, for which see next page but one.

*General Administrative
Branch.*

(a)

Chief Clerk.

Principal Clerk.
Accounting Officer.
3 Assistant Accountants.
24 Clerks.
1 Messengers.

(b)

Commissioner of Taxes.

Deputy Commissioner.
Chief Clerk and Assessor,
Clerks.
Messenger.

(c)

Controller of Excise.

Inspector.
Accountant.
25 Excise Officers.
23 Clerks.
2 Messengers.

(d)

Government Actuary.

He is also Registrar of
Friendly Societies and
Secretary to the Sinking
Fund Commissioners.]
Clerk.

(e)

*Principal Distributor of
Stamps.*

1 Clerk.

(f)

*Superintendent of Agricultural
Co-operation.*

1 Officer in charge of advances
to Farmers.
3 Clerks.

(g)

Administration.

Chief Clerk.
Accountant.
Examiner of Ships' Papers.
10 Clerks.
1 Office Keeper.
1 Messenger.

(h)

Cape Town.

Chief Clerk.
Principal Customs and H.B.
Revenue Clerk.
2nd Clerk and Assistant
Warehouse Keeper.
10 Clerks.

Surveyor of Customs.
13 Examining Officers.
Inspector of Baggage.
49 Lower Grade Officers.

(i)

Port Elizabeth.

Collector.
Chief Clerk.
2nd Clerk and Assistant
Warehouse Keeper.
13 Clerks.

Surveyor of Customs.
9 Examining Officers.
40 Lower Grade Officers.
Office Keeper.

(j)

East London.

Collector.
Chief Clerk.
2nd Clerk and Assistant
Warehouse Keeper.
7 Clerks.

Surveyor of Customs.
5 Examining Officers.
20 Lower Grade Officers.
Office Keeper.

(k)

Mossel Bay.

Collector.
Clerk and Examining Officer.
1 Clerk.
2 Lower Grade Officers.

(l)

10 Minor Ports.

2 Collectors of Customs.
4 Officers of Customs.
1 Principal Officer of Customs
1 Clerk and Examining Officer
2 Officers in charge.
7 Lower Grade Officers.

(m)

Ports and Harbours.

Nautical Adviser.
3 Shipping Masters.
1 Harbour Master.
4 Port Officers.
1 Assistant Wharf Master.
1 Revenue Officer.
10 Lower Grade Officers.

(n)

Agent-General.

Administration :
Secretary.
8 Clerks.
Finance :
Accountant.
8 Clerks.
Stores and Shipping :
Superintendent.
12 Clerks.
Engineer :
Engineer.
1 Clerk.
City Branches :
Trades Commissioner.
Inspector at Stamp
Factory.
Assistant.
Commercial Agent.

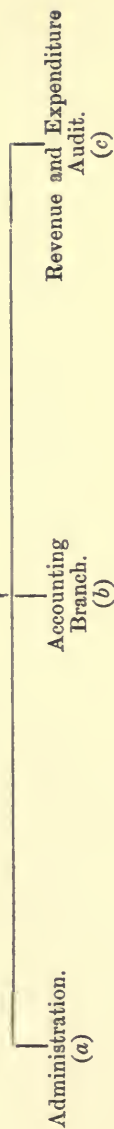
CAPE COLONY [4]—(contd.)

The following department is also included in the Ministerial Division of the Treasurer :—

CONTROL AND AUDIT OFFICE, £27,093.

CONTROLLER AND AUDITOR-GENERAL.

Asst. Controller and Auditor-General.



Control and Audit Office.

(a)	(b)	(c)
<i>Administration.</i>	<i>Accounting Branch.</i>	<i>Revenue and Expenditure Audit (including Divisional Councils and S.A. Customs Statistical Bureau).</i>
2 Inspecting Officers.	Accountant.	
1 Accounting Officer.	Assistant Accountant.	
1 Examiner.	6 Examiners.	
4 Clerks.	Examiner (Guardians Fund).	
6 Messengers.	Inspector } Exchequer a/c. Examiner }	6 Chief Examiners.
1 Office Cleaner.		4 Inspectors.
		60 Examiners.
		2 Computers.
		4 Boy Clerks.

CAPE COLONY. [5.]

COLONIAL SECRETARY'S MINISTERIAL DIVISION, £578,980.

COLONIAL SECRETARY.

Under Colonial Secretary.

Assistant Under Colonial Secretary.

Public Health Department, £20,235.		Education Department, £64,020.		Defence and Police Branch, £309,790.	
M. O. H. for the Colony.		Supt-General of Education.			
		Secretary.			
Colonial Secretary's Office, £178,320.					
Administrative and Convict Branch, £97,403.		Administration, £3,180. (r)	Lock Hospitals, £2,300. (i)	Administration, £2,879. (x)	Capo Colonial Forces, £101,603. (y)
Administrative and Convict Branch, £97,403.		Inspection, £2,010. (g)	District Surgeons, £17,280. (s)	Volunteers and Cadets, £46,875. (z)	Capo Mounted Police, £158,430. (ee)
Administrative and Convict Branch, £97,403.		Statistical Branch, £3,085. (j)	Laboratory, £1,450. (v)	Staff, £12,285. (cc)	Capitulation Grants, £34,580. (dd)
Administrative and Convict Branch, £97,403.		Local Government and Hospitals Branch, £60,748.	Immigration Branch, £2,730. (k)	Volunteers and Cadets, £20,000. (bb)	Light Horse Volunteers, £1,840. (ff)
Administrative and Convict Branch, £97,403.		Robben Island, £70,075. (f)	Chronic Sick Hospitals, £7,875. (h)	Ordnance Department, £3,373. (ac)	Capo Mounted Riflemen, £90,005. (bb)
Administrative and Convict Branch, £97,403.		Lunatic Asylums, £25,523. (g)	Leper Asylums, £9,351. (i)	Medical Staff, £1,000. (z)	
Administrative and Convict Branch, £97,403.		Porter Stations, £2,912. (d)		Commandant's Office, £2,159. (v)	
Administrative and Convict Branch, £97,403.		Prisons, £54,108. (c)			
Administrative and Convict Branch, £97,403.		Reformatory, £2,912. (d)			

* Including Lunatic and Leper Asylums on Robben Island.

† Teachers are not Government servants, and do not receive salaries from the Department. Grants-in-aid of salaries are, however, made to School Boards and to Colleges, etc. The amount of such grants during the year ended 30th June, 1907, was £306,740.

‡ Transferred on April 15th, 1906, to Attorney-General's Ministerial Division.

OTHER BRANCHES.

ADMINISTRATIVE AND CONVICT BRANCH.		PUBLIC HEALTH AND MEDICAL.		(v) Inspectorate.		(bb) Cape Mounted Riflemen.	
(a) Administration.	Commissioner.	(i) Statistical Branch.	Registrar-General.	(a) Inspectorate.	24 Deputy Inspectors.	Colonel Commanding.	Major.
	3 Medical Officers.		3 Senior Clerks.		2 Relieving Inspectors.		
	1 Clinical Assistant.		7 Clerks.		1 Organising Officer.		
	7 Clerks.		Medical Officer of Health.		1 Boarding Officer.		
	Chief Clerk.		Chief Clerk.		Native Territories:		
General Staff:	Deputy and Assistant Deputy	(k) Immigration Branch.	Deputy and Assistant Deputy	(a) Inspectorate.	6 Deputy Inspectors.	600 Warrant Officers, Non-Commissioned Officers and Privates.	60 Native Troopers.
	Registrars Births and Deaths, Cape Town.		Registrars Births and Deaths, Cape Town.		1 Relieving Inspector.		
	2 Lady Typists.		2 Messengers.		(w) Visiting Inspectors and Training of Teachers.		
	7 Messengers.		Chief Immigration Officer.		21 Inspectors in Special Subjects		
			5 Clerks.		Relieving Inspectors		
(b) Convict Stations.	5 Superintendents and Assistant Superintendents.	(l) Accounting Branch.	Accounting Officer.	(a) Inspectorate.	The balance of the total of £38,800 is made up of:	VOLUNTEERS AND CADETS.	(cc) Staff.
	Resident Medical Officer.		Paymaster.		Institutions for Training of Teachers		
	1 Visiting do.		1 Assistant Accountant.		Pupil Teachers		
	4 Clerks.		7 Clerks.		Training of Teachers, Native Territories		
	13 Visiting Chaplains.		22 Robben Island Policemen.		DEFENCE AND POLICE BRANCH.		
47 Chief Constables and Overseers.	230 Constables.	(m) Colonial Archives.	Sanitary Inspector.	(a) Inspectorate.	21 Inspectors in Special Subjects	Staff Officer, Cape Peninsula Volunteers.	2 Inspectors R.N.V.R.
	1 Cook.		Water Bailiff.		Relieving Inspectors		
	5 Muster Tradersmen.		Keeper of Archives.		The balance of the total of £38,800 is made up of:		
			Temporary Assistant to Keeper.		Institutions for Training of Teachers		
			Storeman in Charge of Records.		Pupil Teachers		
(c) Prisons.	194 Gaolers and Lock-up Keepers.	(p) Lunatic Asylums.	4 Medical Superintendents.	(a) Inspectorate.	Training of Teachers, Native Territories	Cape Garrison Artillery: Adjutant.	4 Carpenters of Arms.
	1 Visiting Medical Officer.		3 Assistant Medical Officers.		DEFENCE AND POLICE BRANCH.		
	165 Visiting Chaplains.		Clerk in Charge of Records.		2 Inspectors R.N.V.R.		
	105 Turnkeys.		Messenger.		Drill Instructors.		
	233 Guards.		(n) Stationery and Printing and Depot for Police and Gaol Stores.		8 Artillery Instructors.		
179 Matrons.	169 Attendants.	(q) Chronic Sick Hospitals.	6 Farm Balliffs, Gardeners and Dairy-men.	(a) Inspectorate.	4 Carpenters of Arms.	Light Horse Volunteers: 2 Adjutants.	3 Regimental Sergts.-Major.
	115 Matrons and Nurses.		Assistant Controller.		2 Adjutants.		
	74 Housemaids, Laundresses and Servants.		Bookkeepers and 2 Assistants.		2 Messengers.		
	6 Farm Balliffs, Gardeners and Dairy-men.		2 Clerks.		CAPE COLONIAL FORCES.		
	Superintendent and Assistant Superintendent.		Storekeeper.		(y) Commandant General.		
Clerk.	2 Schoolmasters.	(r) Education.	13 Assistants.	(a) Inspectorate.	Staff Officer to Commandant-General.	Strength on 31st Dec., 1907:	204 Naval Volunteers ..
	Medical Officer.		Clerical Assistant and Messenger.		Chief Clerk.		
	2 Visiting Chaplains.		7 Senior Clerks.		3 Clerks.		
	10 Warders.		10 Clerks.		Principal Medical Officer.		
	3 Basket Makers and Carpenters.		11 Typists.		Adjutant and Quartermaster.		
4 Gardeners.		(s) Inspectorate.	Inspector of Prisons.	(a) Inspectorate.	Chief Ordnance Officer.	(ee) Cape Mounted Police.	Commissioner Commanding.
			Deputy Inspector of Prisons.		2 Assistant Commissioners of Ordnance.		
			Inspector of Books and Accounts.		2 Clerks.		
			Inspector of Police and Gaol Stores.		5 Store Assistants.		
			Assistant Inspector of Police and Gaol Stores.		833 Non-Commissioned Officers and Privates.		
LOCAL GOVERNMENT AND HOSPITALS BRANCH.		(t) Lepet Asylums.	Medical Superintendent.	(a) Inspectorate.	290 Native Privates and Detectives.	19 Drivers and Leaders.	
			1 Lay Superintendent.				
			7 Clerks, Storekeepers and Assistants.				
			2 Chaplains.				
			70 Matrons and Nurses.				
(c) Administration.		(u) Prisoners.	Chief of Government Inspector of Explosives.	(a) Inspectorate.			
			Assistant to Chief Government Inspector of Explosives.				
			Inspector of Explosives.				
			2 Caretakers of Magazines.				

CAPE COLONY. [6.]

ATTORNEY-GENERAL'S DEPARTMENT, £414,861.

ATTORNEY-GENERAL.

Secretary to the Law Department.

Assistant Secretary to the Law Department.

General Administrative Branch. £10,473.	Supreme Court. (d) £16,911.	Master of the Supreme Court. £6,540.	High Sheriff. (g) £1,020.	Eastern Districts Court. (h) £8,238.	High Court of Griqualand. (i) £5,093.	Solicitor-General. (j) £1,470.	Crown Prosecutor. (k) £1,477.	Registrar of Deeds. (l) £9,504.	Civil Commissioners and Resident Magistrates. (m) £129,524.	Detective Dept., Kimberley. (n) £8,146°.	Rural Police. (o) £115,369.	Urban Police. † £96,996. ‡	
Administrative Branch. (a) £6,143.	Orphan Chamber Branch. (c) £5,735.		Insolvency Branch. (f) £805.									Cape Town District. £75,179.	
	Criminal and Legal Branch. (b) £1,230.		Law Advisers. (e) £3,100.										
					Administrative Branch. (p) £2,100.		Executive Branch. (q) £73,079.		Kimberley District. (r) £21,817.				

*Does not include items £3,000 and £365 for Native and Special Detectives and Private Detectives under Diamond Trade Act, 1885. These provisions are for merely casual employments—in some cases for only a few days.

†Includes £13,256 for house, forage, etc., allowances.

‡Includes £6,831 for house, uniform, etc., allowances.

<p>General Administrative Branch.</p> <p>(a)</p> <p><i>Administrative Branch.</i> Chief Clerk, Accountant. 28 Clerks and Messengers.</p> <p>(b)</p> <p><i>Criminal and Legal Branch.</i> Chief Clerk, 4 Clerks and Messengers.</p> <p>(c)</p> <p><i>Law Advisers.</i> 4 Law Advisers.</p> <p>(d)</p> <p><i>Supreme Court.</i> Chief Justice. 4 Puisne Judges. Secretary to Chief Justice. 4 Clerks to Puisne Judges. Registrar. Assistant Registrar and Taxing Officer. 2 Additional Assistant Registrars. 3 Clerks, 1 Interpreter. 1 Crier and 1 Usher. 4 Messengers and Cleaners.</p> <p><i>Master of Supreme Court.</i> (c)</p> <p><i>Orphan Chamber.</i> Master and High Sheriff. Chief Clerk. Accountant. Bookkeeper, 17 Clerks, 2 Messengers.</p>	<p>(f)</p> <p><i>Insolvency Branch.</i> Chief Clerk, 2 Clerks, Messenger.</p> <p>(g)</p> <p><i>High Sheriff.</i> 3 Clerks, 1 Messenger. 1 Executioner.</p> <p>(h)</p> <p><i>Eastern Districts Court.</i> Judge President. 2 Puisne Judges. 3 Judge's Clerks. 1 Registrar. 1 Assistant Registrar. 1 Interpreter, 1 Clerk. 1 Messenger, 1 Crier.</p> <p>(i)</p> <p><i>High Court of Griqualand.</i> 1 Puisne Judge. 1 Judge's Clerk, 1 Registrar and Master. 1 Assistant Registrar. 1 Interpreter, 1 Crier. 1 Messenger. In Master's Office— 2 Clerks and 1 Messenger.</p>	<p>(n)</p> <p><i>Detective Department, Kimberley.</i></p> <p>* Chief of Detective Department. 1 Chief Clerk. 1 Chief Detective Inspector. 1 Detective Inspector. 3 Detective Sub-Inspectors. 7 Detective Sergeants. 7 Private Detectives. 2 Clerks, 1 Messenger. 1 Female Searcher.</p>	<p>(p)</p> <p><i>Urban Police, Cape Town District.</i> <i>Administrative.</i> Commissioner. Chief Clerk. 3 Clerks. Police Surgeon. 4 Medical Officers. 1 Messenger.</p> <p>(q)</p> <p><i>Executive.</i> 4 Inspectors; 3 Sub-Inspectors; 7 Head Constables; 46 Sergeants; 317 Constables; 45 Detectives; 1 Finger-print Expert, 10 Matrons; 6 Coloured Constables; 17 Cleaners and Grooms.</p> <p>(r)</p> <p><i>Kimberley District.</i> * Commissioner. Police Surgeon; 1 Inspector; 2 Sub-Inspectors; 1 Head-Constable; 16 Sergeants; 88 Constables; 2 Detectives; 2 Matrons; 4 Native Constables; 2 Native Interpreters; 3 Scavengers. *Also Chief of Detective Department, Kimberley.</p>
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CAPE COLONY. [7.]

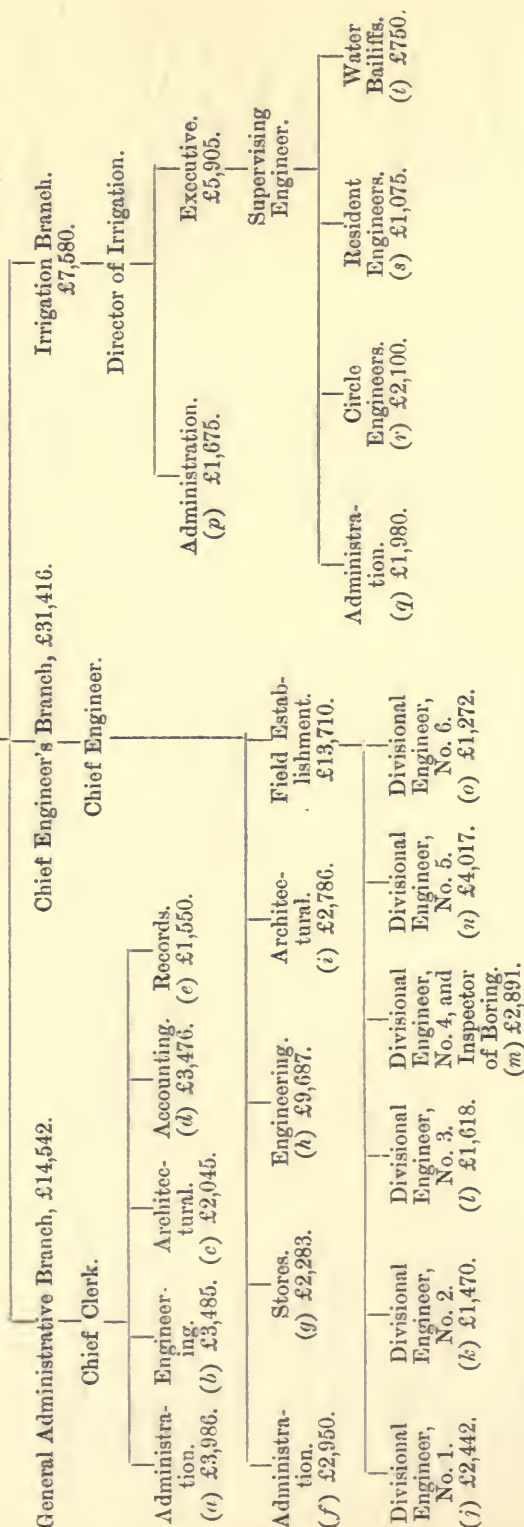
PUBLIC WORKS DEPARTMENT, £56,138.

N.B.—The Management of the Cape Government Railways lies with the Commissioner of Public Works.

MINISTER.

With Private Secretary and Assistant Private Secretary.

Secretary for Public Works.



The pay of Officials and Employees taken on as required and discharged on completion of works is not included in the above amount.¹ Salaries include Local, Personal and House Allowances, but not Ration or Transport Allowances. Drill Foremen are not included in the foregoing Salary amounts.

General Administrative Branch.	Chief Engineer's Branch.	Field Establishment.	Irrigation Branch.
(a) <i>Administration.</i> Chief Clerk. Principal Clerk. 5 Clerks, including Private Secretary and Asst. Private Secretary. Messengers for whole Dept.	(f) <i>Administration.</i> Chief Engineer. Principal Clerk. 7 Clerks.	(j)	(p)
(b)	(g) <i>Stores.</i>	Division No. 1: Divisional Engineer. Clerk and Accountant. 2 Clerks. Clerk and Paymaster. 4 Clerks of Works.	<i>Administration.</i> Director of Irrigation. Clerk to Director.
<i>Engineering.</i> Principal Clerk. 10 Clerks.	Storekeeper. Bookkeeper. Issuer of Stores. Stores Assistant. Wages and Temporary Assistance, as required, £1,000, not included in £2,283.	Division No. 2: Divisional Engineer. Clerk and Accountant. 2 Clerks. Architectural Assistant. Field Assistant.	(q)
(c) <i>Architectural.</i> Principal Clerk. 5 Clerks.	(h)	(l)	Clerk. 2 Assistant Engineers. Draughtsman.
(d) <i>Accounting.</i> Accounting Officer. Asst. Accountant. 2 Bookkeepers. 5 Clerks.	<i>Engineering.</i> 4 Asst. Engineers. Technical Clerk. 3 Draughtsmen. Inspecting Engineer. 44 Lightkeepers.	Division No. 3: Divisional Engineer. Clerk and Accountant. 2 Clerks. Field Assistant. Draughtsman and General Assistant.	(r)
Accounting Officer. Asst. Accountant. for Staff work). 2 Bookkeepers. 5 Clerks.	(i)	(m)	<i>Circle Engineers.</i> 3 Circle Engineers.
(e) <i>Records.</i> Record Clerk. 5 Clerks.	<i>Architectural.</i> Architect. 2 Asst. Architects. 4 Draughtsmen. Carters and Guardians.	Division No. 4: Divisional Engineer. Clerk and Accountant. 3 Clerks and Typists.	(s)
		Division No. 6: Divisional Engineer. Clerk and Accountant. 3 Clerks. 3 Engineering, Field and General Assistants.	<i>Resident Engineers.</i> 2 Assistant Engineers.
			<i>Water Bailiffs.</i> 3 Water Bailiffs.

CAPE COLONY. [8.] VI.—DIVISION OF SECRETARY FOR AGRICULTURE, £155,230.

SECRETARY FOR AGRICULTURE.

Under Secretary for Agriculture.

General Administration. (a) £6,692.		Educative and Experimental. Director of Agriculture.		Agricultural Co-operation. (b) £1,710.		Lands and Mines. Surveyor-General.		Crown Forests. Chief Conservator of Forests.		Animal Diseases.		Entomology. (c) £2,337.		Fisheries. (d) £261.		Guano Islands. (e) £960, wages £7,500.	

General Administration.

(a)

Under Secretary.
Chief Clerk.
2 Principal Clerks; 14 Clerks;
2 Typists; 1 Accounting
Officer; 1 Book-Keeper;
2 Clerks; 1 Head Mes-
senger; 7 Messengers, etc.

(b)

Agricultural Co-operation.

1 Superintendent.
2 Clerks; 1 Typist.

(c)

Entomology.

1 Entomologist.
2 Assistants; 1 Clerk; 1 Mes-
senger; 1 Eastern Pro-
vince Entomologist; 1
Assistant to Entomolo-
gist; 1 Labourer.

(d)

Fisheries.

Scientific Adviser (honorary)
1 Curator of Trout Hatchery.
1 Assistant to do.

(e)

Guano Islands.

1 Superintendent.
2 Clerks; Varying staff of
out-door hands, Seamen
and Labourers.

(f)

Educative and Experimental.

Administration.

1 Director; 1 Clerk.

(g)

Agricultural Research.

1 Government Agriculturist.
3 Assistants; 1 Seed-tester; 1
Clerk; 1 Typist; 2 Ex-
periment Station Mana-
gers; and varying num-
ber of Labourers.

(h)

Dairy.

1 Travelling Expert.

(i)

Horticulture.

1 Horticultural Assistant.
Itinerant Fruit Packers (tem-
porary); 1 Examiner of
Export Fruit (tempor-
ary); 1 Labourer (tem-
porary).

(j)

Wool.

1 Travelling Expert.

(k)

Agricultural College.

1 Clerk; 5 Lecturers and
Instructors; 1 Matron;
1 Farm Manager; vary-
ing number of Labourers
and Overseers.

(l)

Agricultural Journal.

1 Editor; 1 Assistant and
Translator; 1 Artist; 1
Typist.

(m)

Viticulture.

1 Manager, Wine Farm.
1 Clerk; 1 Supervisor of
Plantations; Farm Staff;
1 Viticultural Adviser
(not fully employed).

Lands and Mines.

(n)

Administration.

1 Surveyor-General.
1 Chief Clerk; 21 Clerks; 6
Messengers, &c.; 2 Typists.

(o)

Technical Branch.

1st Professional Assistant.
2nd do.

Chief Draughtsman.

8 Draughtsmen; 2 Litho-
graphers; 1 Native Loca-
tion Surveyor; 2 Com-
puters.

(p)

Geodetic Survey.

1 Director Secondary Trian-
gulation; 2 Computers.

(q)

Mines.

1 Inspector of Mines.
1 do. Claims.
2 Clerks; 3 Mining Consta-
bles; 2 Messengers; 1
Registrar of Claims.

(r)

Animal Diseases.

1 Chief Veterinary Surgeon.
16 Assistant Veterinary Sur-
geons; 1 Principal Clerk;
2 Clerks; 1 Typist; 1
Messenger; 5 District
Forest Officers; 16 Fo-
resters.
employed when required
for field experiments,
&c., and temporary
Inoculators.

(s)

Veterinary Laboratory.

1 Director.
1 Assistant to Director; 1
Clerk; Varying Outdoor
Staff.

(t)

Scab.

1 Chief Inspector.
5 Clerks; 16 Assistants; 212
Inspectors; 62 Con-
stables; 8 Deputy In-
spectors; varying num-
ber of Dipping Assis-
tants (temporary).

Crown Forests.

(u)

Administration.

1 Chief Conservator.
1 Principal Clerk; 2
Clerks; 1 Typist; 1
Messenger.

(v)

Western Conservancy.

1 Assistant Conservator.
2 Clerks; 1 Typist; 1
Seed Storekeeper; 1
Messenger; 5 District
Forest Officers; 16 Fo-
resters.

(w)

Midland Conservancy.

1 Conservator.
2 Clerks; 1 Messenger; 4 Dis-
trict Forest Officers; 2
Plantation Superinten-
dents; 18 Foresters.

(x)

Eastern Conservancy.

1 Conservator.
2 Clerks; 1 Messenger; 6 Dis-
trict Forest Officers; 2
Plantation Superinten-
dents; 22 Foresters; 1
Forest Guard.

(y)

Transkeian Conservancy.

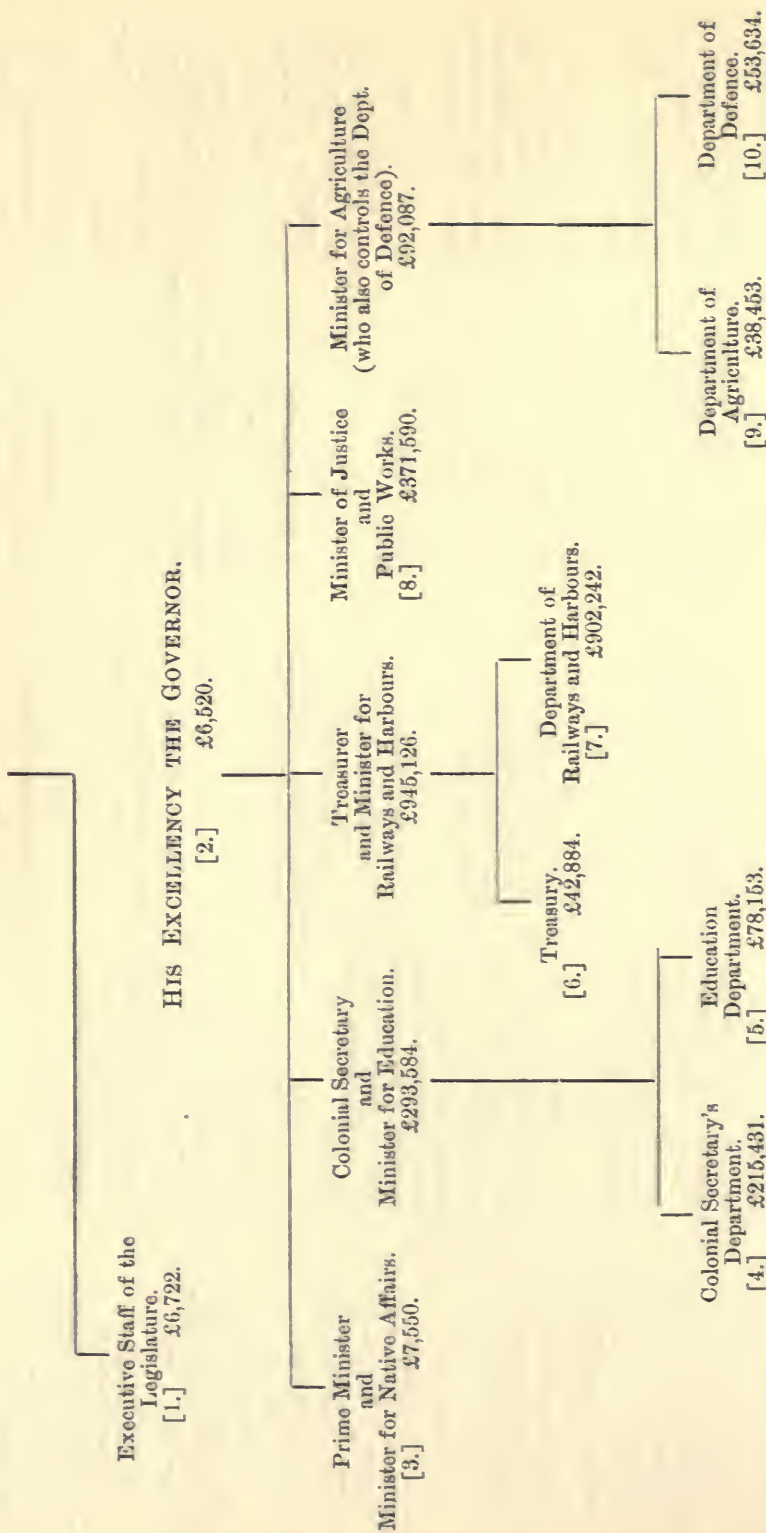
1 Assistant Conservator;
2 Clerks; 1 Messenger; 6 Dis-
trict Forest Officers; 30
Foresters; 28 Forest
Guards.

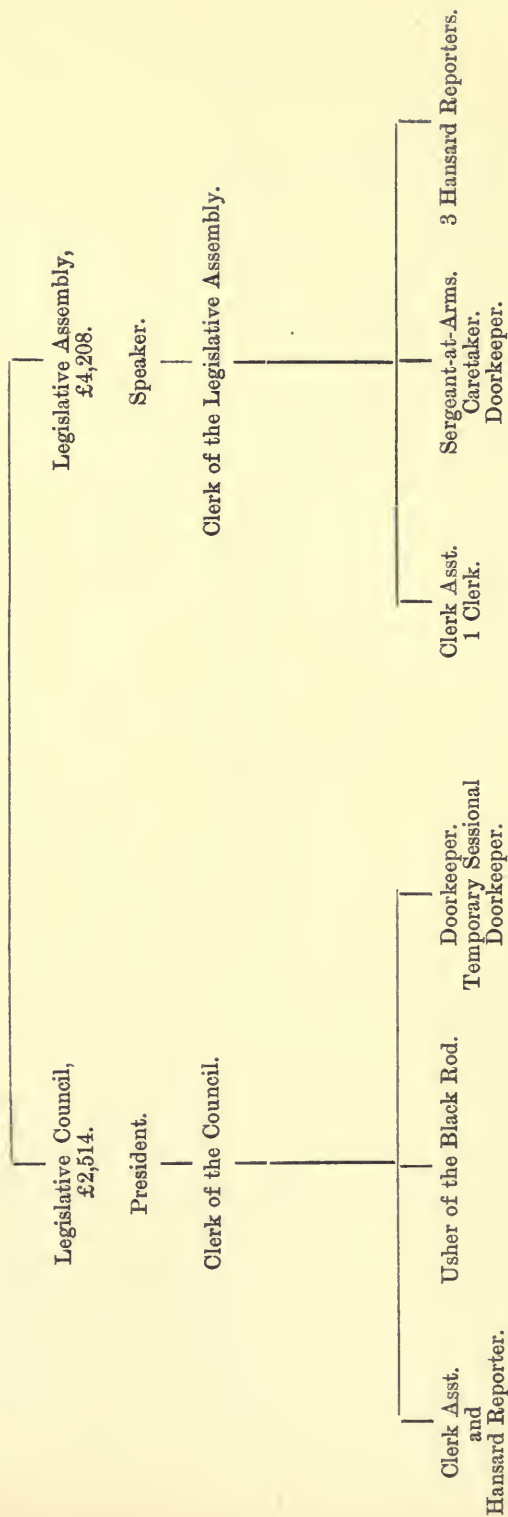
(z)

Analytical Laboratory.

1 Senior Analyst.
5 Analysts; 1 Assistant
Analyst; 2 Laboratory
Assistants; 2 Clerks; 3
Messengers, &c.

B.—NATAL, £1,723,179.





NATAL. [2.]

HIS EXCELLENCY THE GOVERNOR, £6,520.

HIS EXCELLENCY THE GOVERNOR.

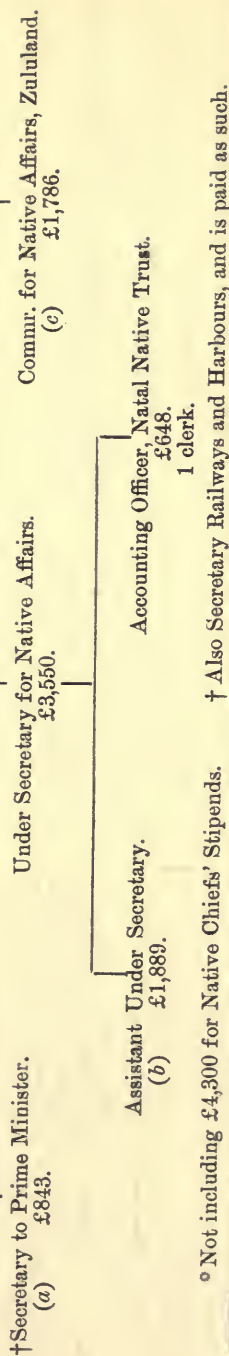
Private Secretary.
£1,220.

3 Clerks.
1 Gardener.
2 Orderlies.
1 Native Orderly

Aide-de-Camp.
£300.

DEPARTMENT OF PRIME MINISTER AND MINISTER FOR NATIVE AFFAIRS, £7,550.*

MINISTER.



Secretary to Prime Minister.

3 Clerks.

(b)

Assistant Under Secretary.

6 Clerks.

° 34 Magistrates.

° 137 Magistrates' Staffs.

† 158 Representative Headmen.

† Numerous minor Native Officials

Commissioner for Native Affairs—Zululand.

1 Secretary.

2 Clerks.

° 11 Magistrates.

° 18 Magistrates' Staffs.

† 83 Native Chiefs.

* Magistrates are administrators of Native Law ex officio and are not paid out of this vote—nor are their staffs.

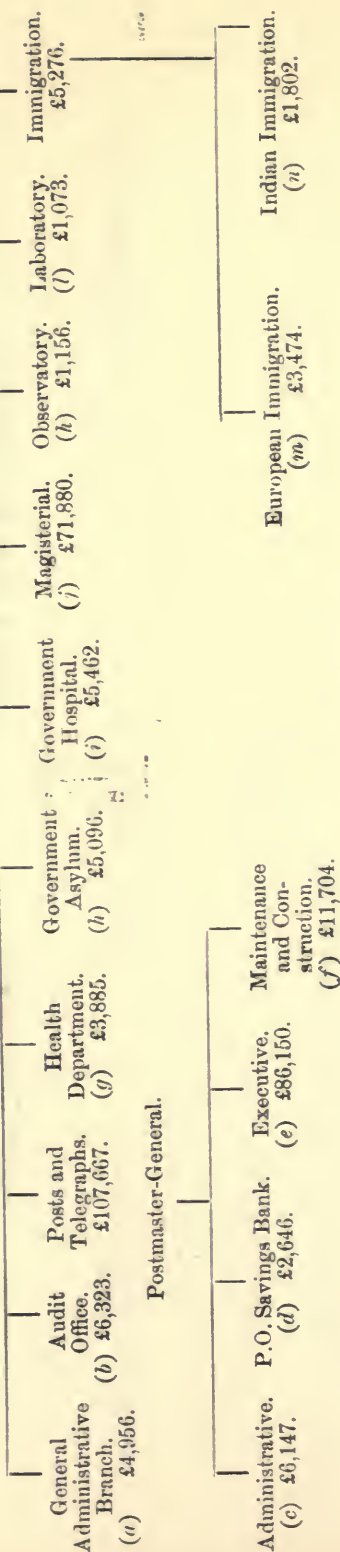
† In Natal Native Chiefs are paid according to the number of huts in the tribe: In Zululand not at all except a few who belong to the Royal Family.

NATAL. [4.] COLONIAL SECRETARY'S DEPARTMENT, £215,431.

COLONIAL SECRETARY.*

Principal Under Secretary.

Assistant Under Secretary.

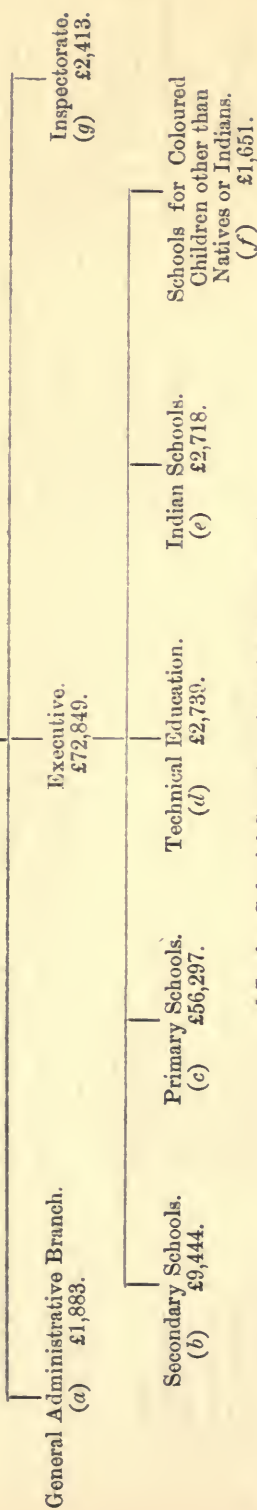


* Also Minister for Education (see Diagram Natal [5.]).

NATAL. [5.]

EDUCATION DEPARTMENT, £78,153.

* MINISTER
SUPERINTENDENT OF EDUCATION.



* Is also Colonial Secretary (see diagram Natal [4.]).

<p>(a)</p> <p><i>General Administrative Branch.</i></p> <p>Secretary. Accountant. 4 Clerks.</p> <p><i>Executive.</i></p> <p>(b)</p> <p><i>Secondary Schools.</i></p> <p>2 Headmasters. 24 Assistant Masters. 4 Visiting Teachers.</p>	<p>(c)</p> <p><i>Primary Schools.</i></p> <p>30 Headmasters. 10 Headmistresses. 47 Male Assistants. 177 Female Assistants. 8 Ex-Pupil Teachers. 25 Pupil Teachers.</p> <p>(d)</p> <p><i>Technical Education.</i></p> <p>2 Art Masters. 9 Assistants. 22 Visiting Teachers.</p>	<p>(e)</p> <p><i>Indian Schools.</i></p> <p>5 Headmasters. 20 Assistants.</p> <p>(f)</p> <p><i>Schools for Coloured Children other than Natives or Indians.</i></p> <p>2 Headmasters. 8 Assistants.</p> <p>(g)</p> <p><i>Inspectorate.</i></p> <p>2 Inspectors. 1 Senior Inspector—Native Schools 3 Asst. Inspectors.</p>
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NATAL. [6.]

TREASURY. £42,884.

TREASURER.

Under Treasurer.

General Administrative Branch.
£4,231.

Assistant Under Treasurer.

Administration.
(a) £2,172.

Accounts.
(b) £1,519.

Agent-General's Office in London.
£6,572.

Agent-General for Natal.

Administration.
(c) £2,810.

Technical Staff.
(d) £2,116.

Customs and Excise.
(e) £30,282.

General Administrative Branch.

(a)

Administration.

1 Accountant (Departmental vote)
1 Correspondence Clerk.
3 Clerks.

(b)

Accounts.

Chief Accountant.
Revenue Officer.
2 Clerks.

Agent-General's Office—London.
(c)

Administration.

Secretary.
Accountant.
Immigration Officer.
12 Clerks.

(d)

Technical Staff.

Consulting Engineer.
1 Assistant Consulting Engineer.
1 Draughtsman.
1 Chief Clerk.
3 Clerks.

Customs and Excise.
(e)

Collector of Customs and Controller
of Excise.

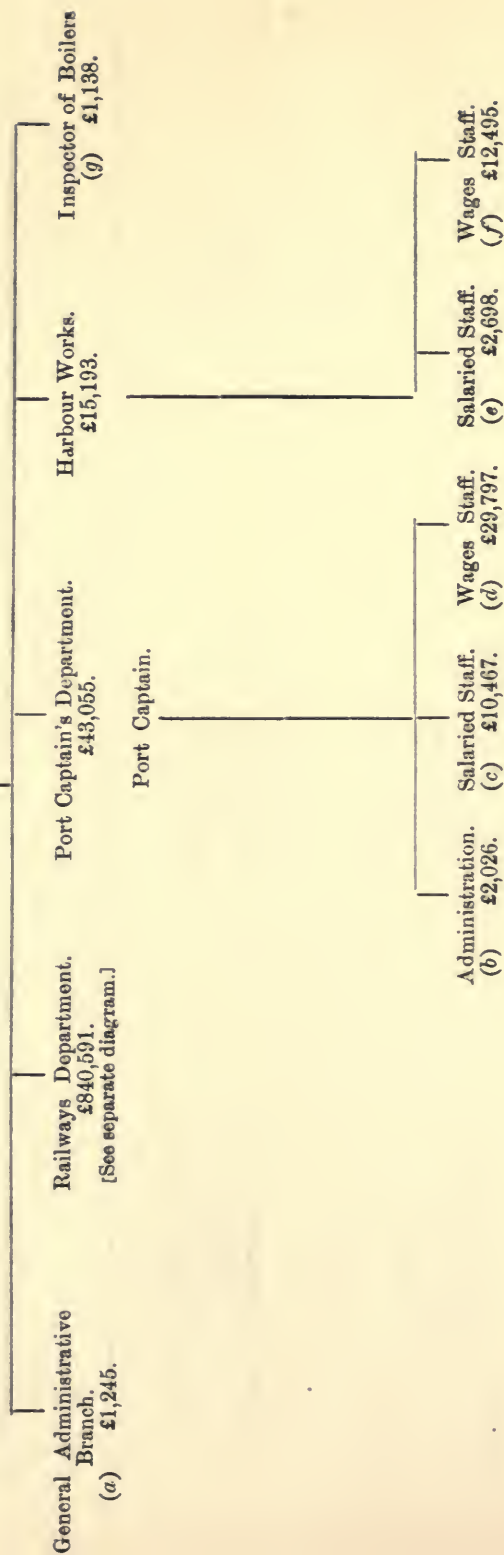
3 Supervisors.
9 Chief Examiners.
20 Examiners.
105 Assistant Examiners.
10 Clerks.
7 Border Officers.
4 European Messengers.
16 Native Messengers.
8 Native Constables for Border
Supervision.

NATAL. [7.]

DEPARTMENT OF RAILWAYS AND HARBOURS, £902,242.

MINISTER FOR RAILWAYS AND HARBOURS.

Secretary, Railways and Harbours.



NOTE.—There is a general Stores Department for Railways, Harbours and Public Works. The cost of this is borne by the Consolidated Revenue Fund, and is recovered by the issue of Stores to above departments on payment of cost price plus a charge sufficient to cover Salaries, Wages and Departmental Expenses. The amount expended in salaries on this service is £32,500 and the staff so paid consists of the following:—

1 Stores Superintendent.
1 Printer in charge.
69 Clerks.
30 Storemen.
24 Printers.
9 Messengers.
34 Sailmakers.
10 Checkers.

<i>General Administrative Branch.</i>	<i>(d)</i>	<i>Harbour Works.</i>
<i>(a)</i>	<i>Wages Staff.</i>	<i>(e)</i>
Senior Clerk.	Crews of Tugs :	<i>Salaried Staff.</i>
3 Clerks.	29 Natives.	Engineer in Charge.
1 Office Boy.	16 Indians.	1 Senior Clerk and Accountant.
<i>Port Captain's Department.</i>	Buoys and Moorings :	4 Engineer Assts. and Draughtsmen.
<i>(b)</i>	6 Europeans.	4 Clerks.
<i>Administration.</i>	45 Natives.	
1 Principal Clerk and Accountant.	8 Indians.	
10 Clerks.	Signal and Rocket Stations :	
<i>(c)</i>	3 Indians.	
<i>Salaried Staff.</i>	Wharf Cleaning and Scavenging :	
1 Deputy Shipping Master.	2 Europeans.	
1 Assistant Harbour Master.	37 Indians.	
7 Pilots.	Wharf Cranes and Steam Sheers :	
1 Supervisor of Buoys and Moorings.	24 Europeans.	
1 Asst. do.	7 Indians.	
3 Signalmen.	Coaling Apparatus :	
3 Masters of Tugs.	11 Europeans.	
3 Mates do.	13 Natives.	
9 Engineers do.	3 Indians.	
1 Supt. of Machinery.	Floating Dock and Workshop :	
1 Asst. do.	8 Europeans.	
1 Foreman Carpenter.	7 Indians.	
6 Wharfingers.	Dredging :	
1 Fisheries Inspector.	42 Europeans.	
	46 Natives.	
	30 Indians.	
	Other Wages amounting to £2,343.	
		<i>(f)</i>
		<i>Wages Staff.</i>
		Conservancy :
		£8,000.
		Electric Light and Power Working :
		£2,500.
		Maintenance Coast Lights :
		£1,150.
		Miscellaneous :
		£845.
		<i>(g)</i>
		<i>Inspector of Boilers.</i>
		2 Assistant Inspectors.
		3 Natives.

NATAL. [8.] DEPARTMENT OF MINISTER OF JUSTICE AND PUBLIC WORKS, £371,590.

MINISTER OF JUSTICE AND PUBLIC WORKS.

Secretary to Minister. (a) £900.	Department of Justice. £289,577.	Public Works Department. £70,734.	Survey Department. (p) £4,487.	Mines Department (q) £4,982.
		Administration. (m)	Engineering Staff. (o)	
		Architectural. (n)		
Supreme Court. £15,832.	Native High Court. (d) £4,903.	Attorney-General. (e) £8,289.	Sheriff. (f) £1,430.	Police and Gaols Department. £257,306. Chief Commissioner of Police. 2 Assistant Commissioners.
Chief Justice. (b) £13,037.	Master's Office. (c) £2,795.			
		Criminal Investigation Department. (h) £14,174.	Gaols Department. (i) £36,345.	Water Police. (k) £8,265.
			Railway Police. (j) £5,575.	Reserve and District Police. (l) £190,948.

NATAL. [9.]

DEPARTMENT OF AGRICULTURE, £38,453.

MINISTER.

SECRETARY FOR AGRICULTURE.

General Administrative Branch. (a) £3,864.	Experiments Branch. (b) £6,343.	Veterinary Branch. (c) £13,884.	Bacteriological Branch. (d) £2,948.	Forestry, Fruit Industry and Game Reserve. (e) £4,153.	Entomological Branch. (f) £2,984.	Cold Stores and Abattoirs. (g) £2,726.
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(a)	(b)	(c)	(d)	(f)
<p><i>General Administrative Branch.</i> 1 Accountant. 1 Supervisor of Trout Hatcheries. 1 Superintendent of Settlements. 13 Clerks.</p>	<p><i>Experiments Branch—continued.</i> 3 Orchardists. 1 Dairy Instructor. 12 European Assistants. Administration : 1 Accounts Clerk. 1 Analyst. 1 Clerk.</p>	<p><i>Veterinary Branch.</i> Principal Veterinary Surgeon. 1 Senior Clerk. 2 Clerks. 11 District Veterinary Surgeons. 36 Stock Inspectors. 5 Sheep Dipping Officers. European Employees. Border Guards.</p>	<p><i>Bacteriological Branch.</i> Government Bacteriologist. 3 Professional Assistants. 1 Curator Laboratory. 1 Clerk. 1 Lay Assistant.</p>	<p><i>Entomological Branch</i> Government Entomologist. 1 Assistant Entomologist. 1 Technical Assistant. 1 Clerk. Locust Officers.</p>
<p><i>Experiments Branch.</i> Director of Experiment Stations. Agricultural College : 1 Housemaster. 1 Matron. Experimental Farms : 3 Farm Managers. 1 Farm Carpenter. 1 Farm Engineer. 2 Foresters.</p>	<p><i>Forestry, Fruit Industry and Game Reserve.</i> Conservator of Forests. 2 Clerks. 2 District Forest Officers. 1 Forester Game Reserves. 23 Foresters. 19 Native Guards. Indians and Natives.</p>	<p><i>Cold Stores and Abattoirs.</i> Manager. 1 Clerk. 2 Engineers. Natives. (£1,000 is also spent in wages in connection with the slaughter of cattle.)</p>		

NATAL [10.]

DEPARTMENT OF DEFENCE, £53,634.

*MINISTER OF DEFENCE.

† Commandant of Militia.

Controller of Arms' Branch (a) £1,840		Militia. Capitation grants £37,725† Salaries ... £11,897 Allowances.. .. £1,172	
		Chief Staff Officer.	
Headquarters Staff.		Active Militia.	
(b)	Salaries ... £5,548	Salaries £2,166	
	Allowances £205	Allowances £872	
	Capitation Grants £2,225†	Capitation Grants £28,000†	
Commandant of Cadets.		Commandant of Reserves.	
		Reserves.	
(c)	Salaries ... £2,652	Salaries £976	
	Allowances £50	Allowances £45	
	Capitation Grants £2,225†	Capitation Grants £7,500	
Commandant of Cadets.		Commandant of Reserves.	
		Staff.	
(d)	Salaries, £2,652§	Salaries £976§	Force.
	Allowances, £50	Allowances £45	Capitation Grant, £7,500
		Staff.	
(e)	Salaries, £2,166	Salaries, £2,166	Force.
	Allowances, £872	Allowances, £872	Capitation Grants, £28,000†

* Also Minister of Agriculture, and paid as such.

† Also Controller of Arms *ex officio*.

‡ Includes in the case of Cadets £300 for Service Allowance on basis of £1 per annum per man. Includes in the case of Active Militia (a) Horse Allowance for Mounted men, £19,400 on basis of £10 per annum per man (this is being reduced to £7 10s. per annum), (b) Shooting Allowance for all Arms £600 on basis of 6s. per annum per efficient member, and (c) Uniform Allowance for Recruits £500 on basis of £3 for Mounted men and £1 10s. for Unmounted men.
§ Including salary of Commandant.

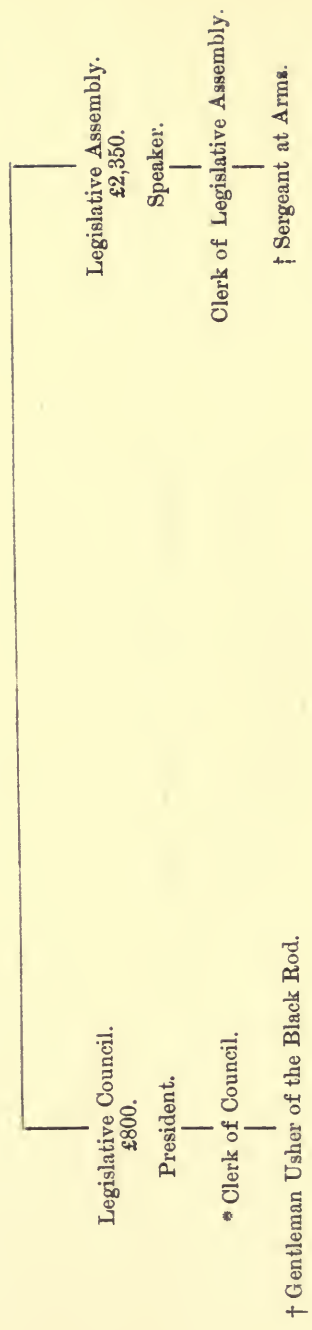
(a) <i>Controller of Arms Branch.</i>	(d) <i>Force.</i>	<i>Active Militia.</i>
1 Senior Clerk. 1 Clerk. 2 Magazine Caretakers. 2 Ammunition Officers. o 30 do. do.	Officers Commanding Senior Cadets—6 Contingents : 16 Officers. 328 Men. Officers Commanding School Cadets—49 Corps. 37 Officers. 3126 Men. Capitation Grants : Senior Cadets, 30s. per annum. School Cadets over 14, 15s. per annum. School Cadets under 14, 10s. per annum. <i>Reserves.</i>	(g) <i>Staff.</i> 12 Instructors. 1 Master Gunner. (h) <i>Force.</i>
* Only partly paid from this Vote.		Officers Commanding Units—11 Units : 173 Officers. 2,104 Men. Officer Commanding Artillery—3 Batteries : 17 Officers. 279 Men.
<i>Headquarters Staff.</i>	(e) <i>Staff.</i> 1 Clerk. 1 Instructor.	Principal Medical Officer : 19 Officers. 47 Men.
2 Staff Officers. 1 Paymaster. 1 Ordnance Officer. 9 Clerks. 1 Bookkeeper. 1 Storeman. 3 Armourers. 2 Caretakers.	(f) <i>Force.</i> Rifle Associations : o 124 Presidents. † 7,500 Members. Militia Reserve : o 40 Chief Leaders. o 5,697 1st Reserves. o 10,597 2nd and 3rd Reserves.	Principal Veterinary Officer : 10 Officers. 8 Men. Supply Officer : 5 Officers. 22 Men.
<i>Cadets.</i>		Transport Officer : Capitation Grant : All Arms £3 per annum per efficient member and allowance shown on diagram.
(c) <i>Staff.</i> 1 Clerk. 5 Instructors.	* No grant or monetary allowance. † Capitation grant of £1 per member (to be reduced to 10s.).	

C.—ORANGE RIVER COLONY.

TOTAL COST OF CIVIL ESTABLISHMENT, £375,670

<p>Executive Staff of the Legislatures, [1.] £3,150.</p>	<p>HIS EXCELLENCY THE GOVERNOR, [2.] £6,810.</p>			<p>Division of the Prime Minister and Colonial Secretary, [3.] £25,496.</p>
			<p>Division of The Treasurer, [4.] £87,709.</p>	
			<p>Division of the Attorney-General, [5.] £187,490.</p>	
			<p>Division of the Minister for Agriculture, [6.] £36,160.</p>	<p>Division of the Commissioner for Public Works, Lands and Mines, [7.] £28,855.</p>

O.R.C. [L.] THE EXECUTIVE STAFF OF THE LEGISLATURE, £3,150.



* Is a clerk in Attorney-General's Department, and draws half salary from that Department.
 † Is also Assistant Collector of Customs, and draws part of salary as such.
 ‡ Draws a pension as Ex-Commandant O.F.S. Artillery in addition to salary.

O.R.C. [2.]

HIS EXCELLENCY THE GOVERNOR, £6,810

HIS EXCELLENCY THE GOVERNOR.

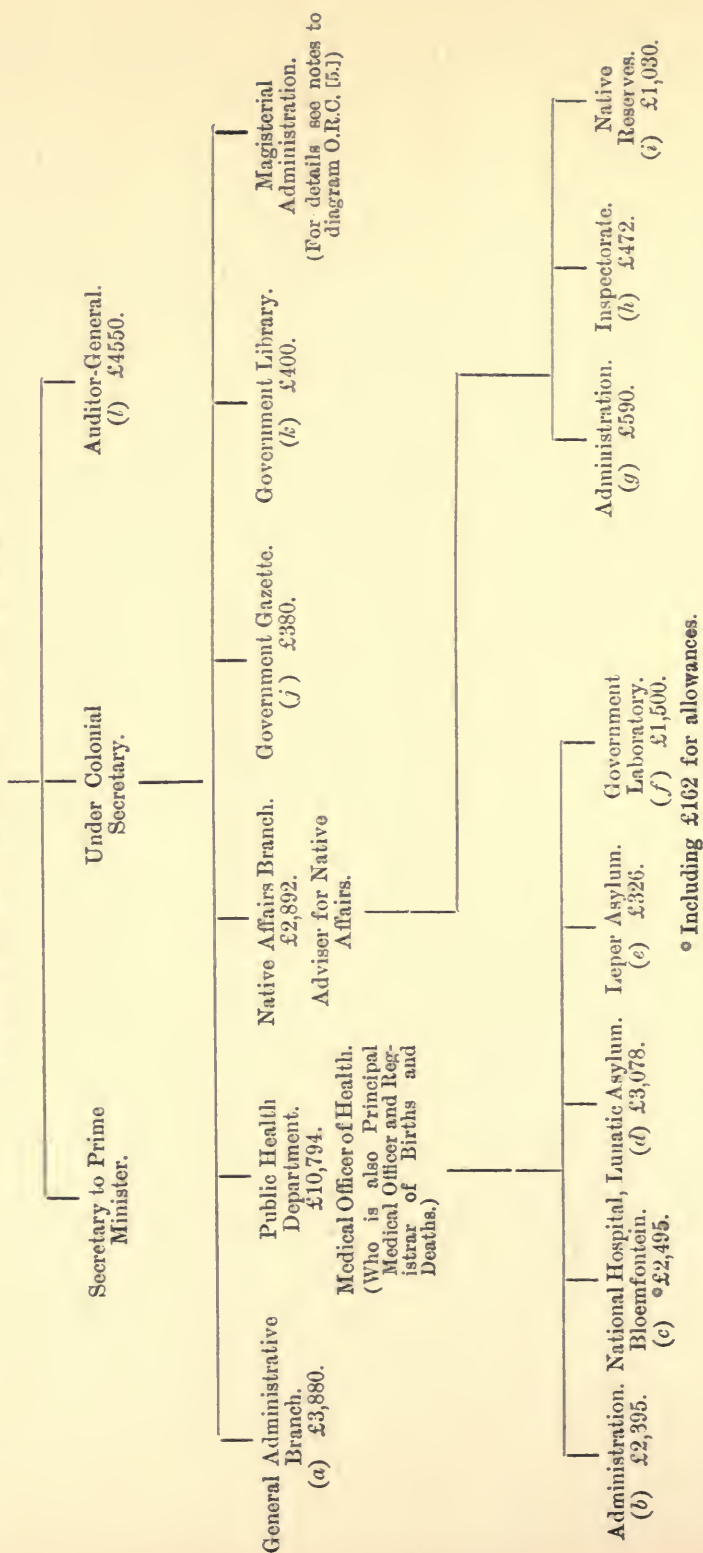
£1,460. Private Secretary. Chief Clerk. Translator. One Clerk.	Aide-de-Camp. £350.
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O.R.C. [3.]

DIVISION OF THE PRIME MINISTER AND COLONIAL SECRETARY, £25,496.

PRIME MINISTER AND COLONIAL SECRETARY.



<p>(a) <i>General Administrative Branch.</i> Chief Clerk. Clerk for Municipal Affairs. 7 Clerks.</p>	<p>(d) <i>Lunatic Asylum.</i> Medical Superintendent. Storekeeper and Lay Superintendent. Male Wards : Head Attendant. 12 European Attendants. 4 Native Attendants. Female Wards : Matron. 10 European Nurses. Housekeeper. Cooks, Housemaid and Native Servants.</p>	<p>(f) <i>Government Laboratory.</i> Analyst and Bacteriologist (who is also Deputy M.O.H.) 1 Bacteriological Assistant. 1 Chemical Assistant.</p>	<p>(j) <i>Government Gazette.</i> Editor. eProof Reader.</p>
<p>(b) <i>Public Health Department.</i> <i>Administration.</i> Chief Clerk. Chief Clerk for Lunacy, Leprosy and Sale of Food and Drugs Ordinance. Accounts Clerk. 6 Clerks.</p>	<p>(g) <i>Native Affairs Branch.</i> <i>Administration.</i> Chief Clerk. 1 Clerk.</p>	<p>(i) <i>Inspectorate.</i> 2 Inspectors of Natives. 1 Native Runner.</p>	<p>(k) <i>Government Library.</i> Government Librarian.</p>
<p>(c) <i>National Hospital, Bloemfontein.</i> Resident Medical Officer. Secretary and Storekeeper. Matron. Anaesthetist. 5 Nurses. 11 Probationers. 1 Housekeeper. 15 Natives.</p>	<p>(e) <i>Leper Asylum.</i> Medical Officer. [Contribution to salary of District Surgeon, Bloemfontein, £50.] Superintendent. Matron (wife of Superintendent, £60.) 2 Native Attendants.</p>	<p>(i) <i>Native Reserves.</i> Witzieshoek : Commandant. 1 Clerk. Thabanehu : Ranger. 1 Native Runner.</p>	<p>(l) <i>Auditor-General.</i> (Who is also Chairman of Tender Board.) Assistant Auditor-General. Chief Clerk. 6 Examiners of Accounts. eSecretary to Tender Board. 1 Clerk.</p>
<p>*Contribution of £30 per annum to salary of an official.</p>	<p>*Allowance to an Examiner.</p>		

O.R.C. [4.]

DIVISION OF THE TREASURER, £87,709.

THE TREASURER
(with Private Secretary).

Assistant Colonial Treasurer.

General Administration Branch, £2,985.	Customs Department, £6,554. Collector of Customs.	Posts and Telegraphs, £71,656. (See separate statement.)	Civil Commissioner's Office, (g) £1,415.	Stationery and Printing, (h) £1,584.
Assistant Collector of Customs.				
Administration, (e) £1,720.		District Staff, (f) £3,334.		
Administration, (a) £870.	Accounts, (b) £1,375.	Funds Branch, (c) £740.	Repatriation Recoveries Branch, (d) * (1,705.)	

* Paid by Inter-Colonial Council.

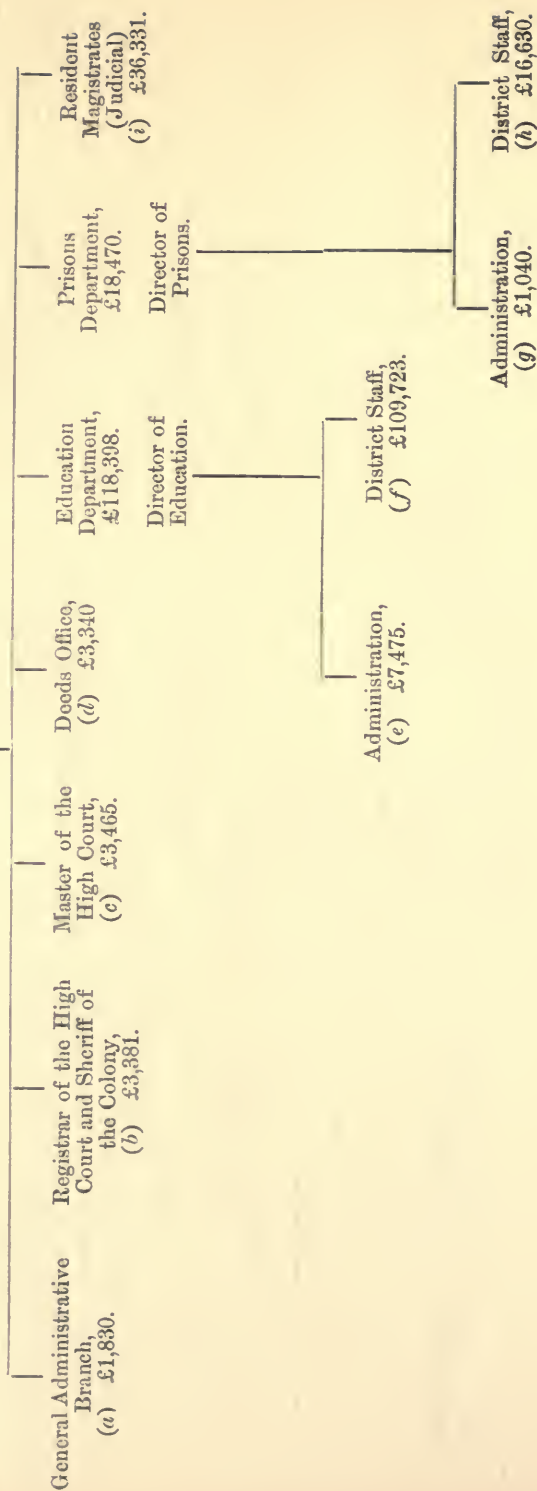
<i>General Administration Branch.</i>	(d)	(f)
(a)	* <i>Repatriation Recor- ries Branch.</i>	<i>District Staff.</i>
<i>Administration.</i>	Supervisor.	15 Officers.
Chief Clerk.	Accountant.	(g)
2 Clerks.	4 Clerks.	<i>Civil Commissioner's Office.</i>
(b)	* Paid by Inter-Colonial Council.	Civil Commissioner. 3 Clerks.
<i>Accounts.</i>	<i>Customs.</i>	(h)
Accountant.	(e)	<i>Stationery & Printing.</i>
Bookkeeper.	<i>Administration.</i>	Superintendent.
Examiner of Accounts.	Principal Clerk.	Accountant.
Cashier.	Inspector.	Store Issuer.
(c)	5 Clerks.	Clerk.
<i>Funds Branch.</i>		3 Natives.
Accountant.		
Assistant Accountant.		

O.R.C. [5.]

DIVISION OF THE ATTORNEY-GENERAL, £187,490.

ATTORNEY-GENERAL
(with Secretary).

Secretary to the Law Department.



(a) <i>General Administrative Branch.</i>	(d) <i>Deeds Office.</i>	<i>University, Supplementary and Industrial Education.</i>	<i>Prisons Department.</i>	District and other Prisons— (34):
1 Asst. Law Adviser. 5 Clerks.	Registrar of Deeds. Asst. Registrar. Chief Clerk and Examiner. 9 Clerks.	1 Bursar. Grey University College: 6 Professors. 1 Law Lecturer.	(g) <i>Administration.</i> Chief Clerk. 1 Clerk. Storekeeper. Asst. Storekeeper.	27 Gaolers. 7 Warders-in-Charge. 4 Matrons. 18 European Warders. 91 Native Warders.
(b) <i>Office of the Registrar of the High Court, etc.</i>	(e) <i>Education Department.</i>			<i>Resident Magistrates.</i>
(1) Chief Justice. 2 Puisne Judges. 3 Clerks.	(f) <i>District Staff.</i> <i>Primary and Secondary Education.</i> Town Schools: 46 Principals. 238 Assistants. Country Schools: 346 Teachers.	Normal School: 2 Principals. 6 Assistants. 1 Hygiene Lecturer. Grey College School: 1 Principal. 9 Assistants. Eunice High School: 1 Principal. 14 Assistants. Kroonstad High School: 1 Principal. 4 Assistants.	(h) <i>District Staff.</i> Central Prison: 1 Superintendent. 1 Chief Warder. 2 Acting Asst. Warders. Hospital Attendant. Clerk to Superintendent. Storekeeper. Overseer. Cook. Turnkey. 24 European Warders. Chief Native Warder. 19 Native Warders. Female Prison, Edenburg: 1 Matron. 1 Wardress.	(i) 24 Resident Magistrates. 32 Asst. do. do. 1 Relieving Magistrate. 26 Clerks. 2 Relieving Clerks. *42 Public Prosecutors and Messengers of Court. †54 Messengers and Interpreters.
(c) <i>Master of the High Court.</i>				
Asst. Master of the High Court. Chief Clerk. Examiner of Accounts. Bookkeeper. Asst. Bookkeeper. 5 Clerks.				* All except two of whom are members of the S.A.C. and paid by that force. † Most of whom are paid by S.A.C.

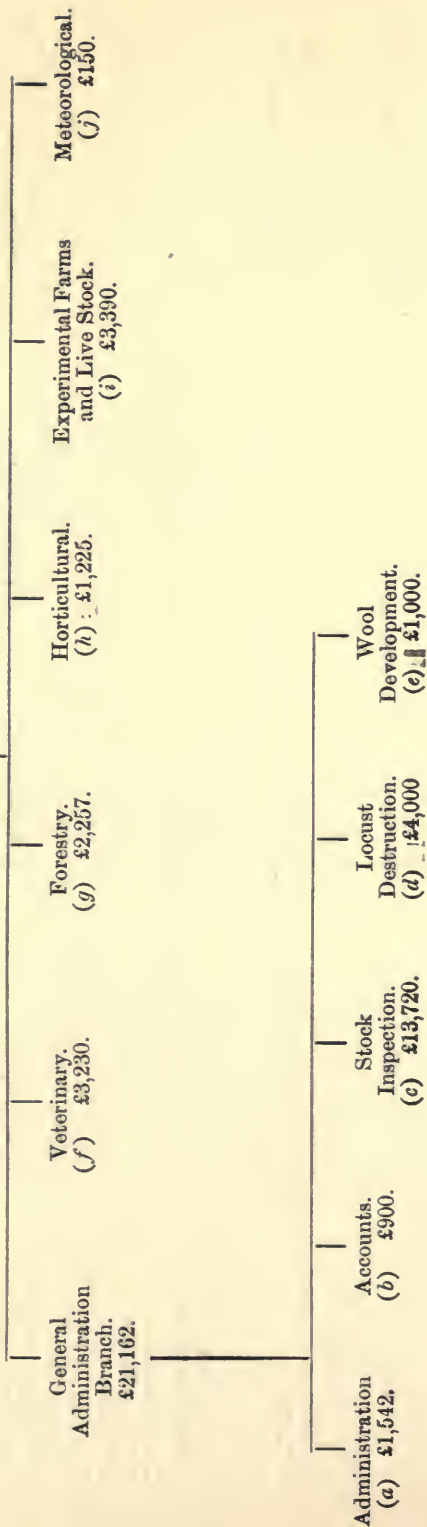
O.R.C. [6.]

DIVISION OF THE MINISTER FOR AGRICULTURE, £36,160.

MINISTER
(with two Clerks.)

Director.

Assistant Director.



General Administration Branch.

(a)

Administration.

Secretary.
Chief Clerk.
2 Principal Clerks.
2 Clerks.

(b)

Accounts.

Accountant.
Assistant Accountant.
Junior Clerk.

(c)

Stock Inspection.

Chief Stock Inspector.
Assistant Stock Inspector.
40—62 Inspectors and Assistants.

(d)

Locust Destruction.

Chief Locust Officer.
Assistant Locust Officer.
District Officers.

(e)

Wool Development.

Wool Expert.
Assistants.

(f)

Veterinary.

Chief Veterinary Surgeon.
Assistant Veterinary Surgeon.
Bacteriologist.
4 District Veterinary Surgeons.
1 Clerk.

(g)

Forestry.

Chief of Forestry Department.
Assistant Chief.
1 Clerk.
5 Foresters.

(h)

Horticultural.

Chief of Horticultural Department.
Assistant Chief.
1 Clerk.
Tobacco Expert.
1 Gardener.

(i)

Experimental Farms.

Agronomist.
Assistant Agronomist.
2 Managers.
1 Secretary.
1 Stud Groom.
2 Stockmen.
2 Foremen.
1 Blacksmith.
1 Carpenter.
1 Poultryman.
1 Poultrywoman.

(j)

Meteorological Department.

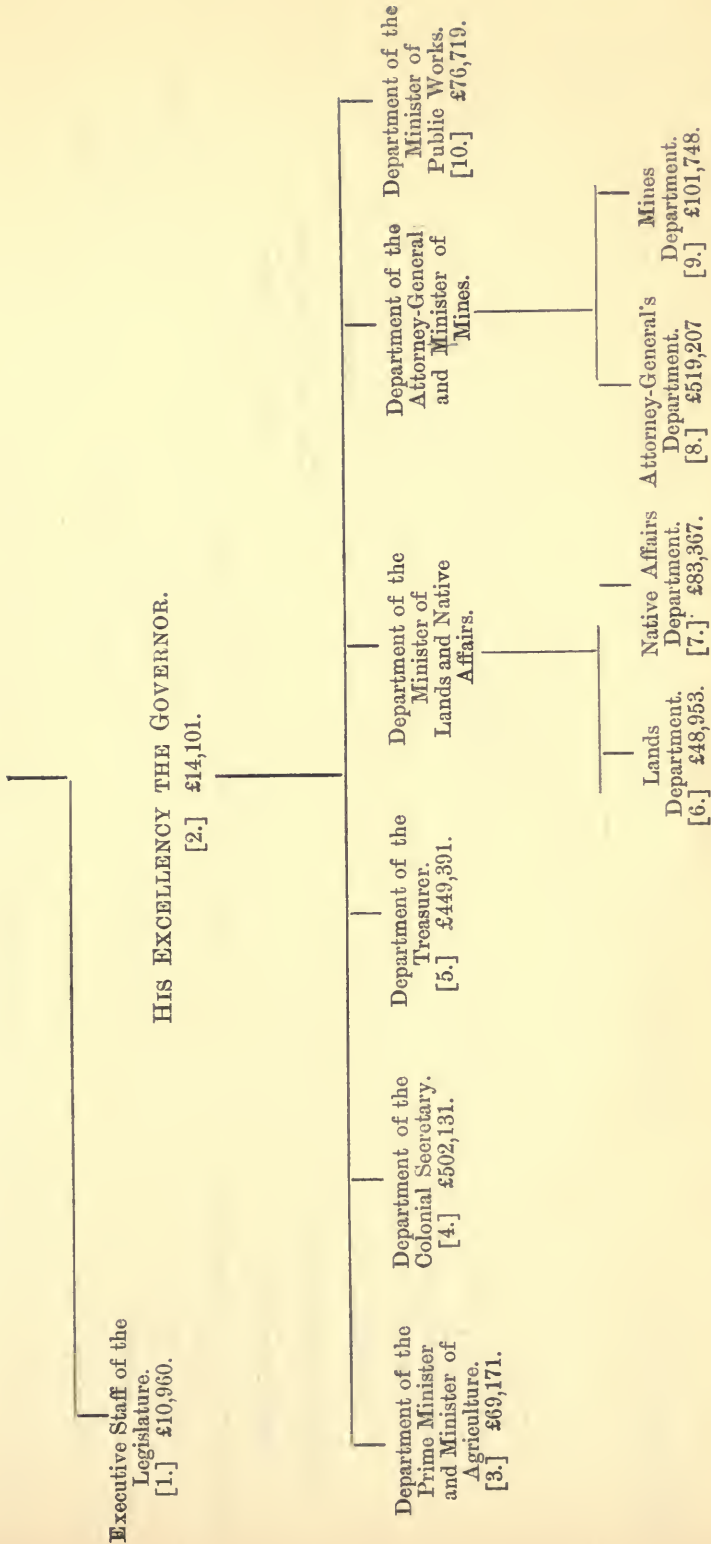
Chief of Department.
(Professor at Grey College.)
1 Clerk.

O.R.C. [7.] DIVISION OF THE COMMISSIONER OF PUBLIC WORKS, LANDS AND MINES, £28,855.

THE COMMISSIONER
(with Private Secretary).

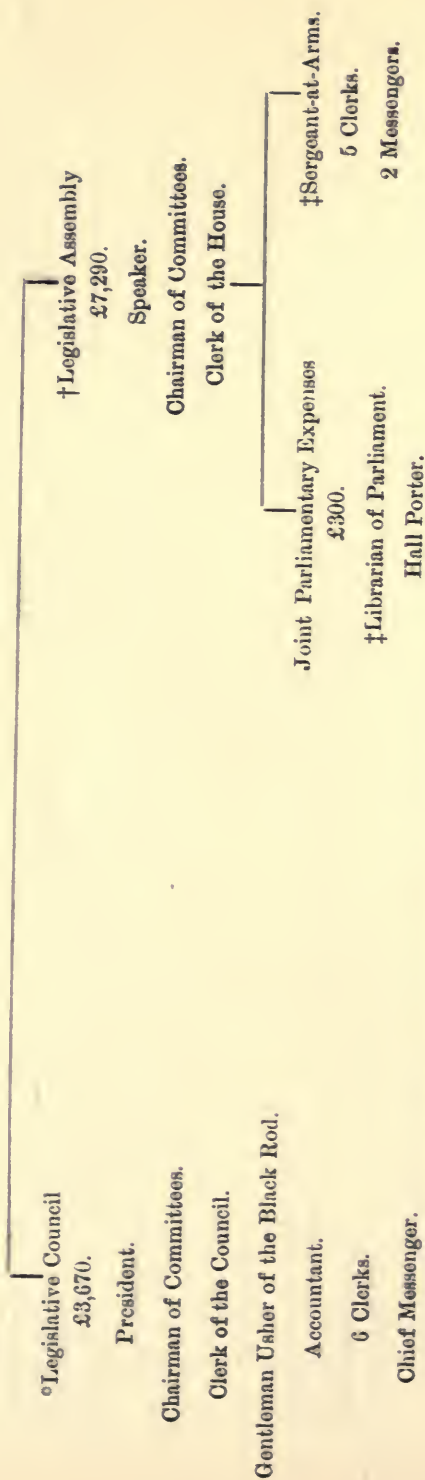
Director of Public Works. £20,565.				Surveyor General and Acting Chief Inspector of Mines. £3,440.	
Administration. (a) £2,509.	Accounts. (b) £1,080.	Roads and Bridges. (c) £3,110.	Architectural. (d) £9,375.	Water Drills. (e) £4,491.	
Director of Public Works.					
(a)					
Administration.					
Chief Clerk.		Observer, Vaal River Gauge, Parys.		Water Drills—contd.	
3 Clerks.				10 Drill Foremen.	
Custodian, Govt. Offices.				9 Firemen.	
Asst. "Messengers."				Natives.	
Native "Messengers."				Surveyor-General, etc.	
(b)				(f)	
Accounts.				Administration.	
Accountant.				1 Clerk.	
2 Assistants.				(g)	
(c)				Lands Dept.	
Roads and Bridges.				Chief Draughtsman.	
Chief Engineer.				2 Draughtsmen.	
Clerks.				1 Computer.	
7 Road Inspectors.				1 Clerk.	
				(h)	
				Mines Dept.	
				4 Inspectors of Mines.	
				1 Sanitary Inspector.	
				Administration.	
				(f) £375.	
				Lands Dept.	
				(g) £1,675.	
				Mines Dept.	
				(h) £2,390.	

D.—TRANSVAAL, £1,875,748.



TRANSVAAL. [1.]

EXECUTIVE STAFF OF THE LEGISLATURE, £10,960.



° In the Estimates is included an amount of £350 for Temporary Sessional Assistance.
 † In the Estimates is included an amount of £900 for Sessional Clerks and Messengers.
 ‡ These functions are performed by one individual.

TRANSVAAL [2.] HIS EXCELLENCY THE GOVERNOR, £14,101.

HIS EXCELLENCY THE GOVERNOR.
(With Confidential Clerk.)

<p>Military Secretary £1,250. 1 Clerk.</p>	<p>Private Secretary £4,051. Chief Clerk. 4 Clerks. 7 Messengers and Orderlies.</p>	<p>Aide-de-Camp £300.</p>
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PRIME MINISTER AND MINISTER OF AGRICULTURE.

(With Private Secretary.)

Prime Minister's Personal Dept.
(a) £3,152.

Director of Agriculture.

Assistant Director of Agriculture.

General Administrative Branch. <i>(b)</i>	Veterinary Division. £16,545. <i>(c)</i>	Bacteriological Division. <i>(d)</i>	Forestry Division. £4,456. <i>(e)</i>	Botanical Division. £3,380. <i>(f)</i>	Entomological Division. <i>(g)</i>	Horticultural Division. <i>(h)</i>	Tobacco Division. £2,035. <i>(i)</i>	Chemistry Division. £1,928. <i>(j)</i>	Experimental Farms. £9,216.	Transvaal Museum and Zoo. <i>(o)</i>
				Potchefstroom Farm. <i>(k)</i>		Standerton Stud Farm. <i>(l)</i>	Ermelo Stud Sheep Farm. <i>(m)</i>		Tzaneen Tobacco Farm and Factory. <i>(n)</i>	
				£3,004.		£1,761.	£672.		£3,779.	

(a) <i>Prime Minister's Personal Department.</i>	(d) <i>Bacteriological Division.</i>	(k) <i>Horticultural Division.</i>	(l) <i>Standerton Stud Farm.</i>
Secretary to Prime Minister. Private Secretary to P.M. 3 Clerks. 3 Messengers.	Bacteriologist. 2 Assistant Bacteriologists. 1 Superintendent. 1 Farm Overseer. 6 Stockmen. 6 Clerks and Laboratory Assistants.	Horticulturist. 4 Assistants. 1 Native Messenger.	1 Manager. 1 Clerk. Outdoor Staff of 6.
(b) <i>Agriculture.</i> <i>General Administrative Branch.</i>	(e) <i>Forestry Division.</i>	(i) <i>Tobacco Division.</i>	(m) <i>Ermelo Stud Sheep Farm.</i>
Chief Clerk : 12 Clerks. 4 Natives Accountant : 6 Clerks.	Conservator of Forests. 3 Clerks. 10 Rangers and Superintendents.	Tobacco Expert. 1 Clerk. Outdoor Staff of 3.	1 Manager. Outdoor Staff of 2.
Editor Agricultural Journal : Translator and Editor of Dutch Journal.	(f) <i>Botanical Division.</i>	(j) <i>Chemistry Division.</i>	(n) <i>Traneen Tobacco Farm and Factory.</i>
Assistant Translator. Librarian. 1 Clerk. Registrar of Brands : 1 Clerk.	Botanist. Plant Pathologist. Assistant for Seed Introduction. Herbarium Assistant. 3 Clerks. 1 Native Messenger. Outdoor Staff of 3.	Chemist. 2 Assistants. 1 Native Messenger.	1 Manager. 1 Assistant Manager. 1 Accountant. 1 Tobacco Agent Outdoor and Machine Staff of 14.
(c) <i>Veterinary Division.</i>	(g) <i>Entomological Division.</i>	(o) <i>Experimental Farms.</i>	(p) <i>Transvaal Museum and Zoo.</i>
Principal Veterinary Surgeon. Assistant Veterinary Surgeon. 17 Veterinary Surgeons. 1 Veterinary Assistant. 15 Stock Inspectors. 5 Clerks. 1 Native.	Entomologist. 1 Plant Inspector. 1 Locust Officer. 2 Clerks. 2 Native Messengers.	1 Manager. 1 Poultry Expert. 1 Assistant Poultry Expert. 2 Clerks. Outdoor Staff of 8.	Director. Assistant for Entomology. Assistant for Botany. Assistant for Lower Vertebrates. Taxidermist. 2 Clerks. 1 Caretaker. 4 Natives.

TRANSVAAL. [4.] DEPARTMENT OF THE COLONIAL SECRETARY, £502,131.

COLONIAL SECRETARY.

(With Private Secretary.)

Assistant Colonial Secretary.

Colonial Secretary's Office. £56,383.		Education Dept. £361,580. Director of Education. Secretary for Education.		Volunteer Dept. £29,479. Commandant of Volunteers.		Government Printing Dept. £46,451. Government Printer.		Lunatic Asylum. £8,238. Medical Superintendent. Assistant Medical Supt.	
General Administration and Local Government. (a) £8,730.	Public Health. M.O.H. for Transvaal. £30,236.	Administration. (p) £7,625.	Inspector- rate. (q) £9,510.	Executive. (r) £342,085.	Staff. (s)	Strength. (t)	Administra- tion. (u) £4,655.	Works. (v) £41,036.	Administra- tion. (w) £1,762. (x) £3,128. (y) £2,043.
Adminis- tration. (b) £1,420.	Inspectional and Advisory. (c) £3,110.	Public Health. M.O.H. for Transvaal. £30,236.	Statistics. (j) £3,045.	Immigration and Asiatics. (k) £2,130.	Archives. (l) £1,350.	Game Preservation. (m) £2,652.	Local Government Audit. (n) £1,800.	Pretoria Hospital. (o) £6,440.	Female Division. (p) £1,762. (q) £3,128. (r) £2,043.
Adminis- tration. (b) £1,420.	Inspectional and Advisory. (c) £3,110.	Pretoria Leper Asylum. (d) £2,636.	Government Laboratories. (e) £5,810.	Pretoria Lazaretto. (f) £384.	District Hospitals. (g) £2,745.	District Surgeons. (h) £10,460.	Public Vaccinators. (i) £2,770.		

Colonial Secretary's Office.	Government Bacteriological.	(j) Statistics.	Education Department. (n)	(t) Strength.	Machine Room.
(a) General Administration and Local Government, Chief Clerk. Principal Clerk. Accountant. 22 Clerks. Public Health, (b) Administration, Chief Clerk. 2 Clerks. (c) Inspectorial, etc. *D.M.O. H., Witwatersrand. *2 Clerks. D.M.O. H., Northern Transvaal. *To be retrenched 30/6/08. (d) *Pretoria Lepet Asylum. *Visiting Medical Officer. Lay Superintendent. 1 Clerk. 2 Overseers, Storeman. Matron. 8 Nurses. Cook. Seamstress. (e) *Not a whole time officer. Government Laboratories. Government Analyst. 3 Analytical Assistants. 1 Laboratory Assistant. 2 Clerks. 1 Storekeeper.	2 Bacteriological Assistants. 3 Laboratory Assistants. (f) *Pretoria Lazaretto. Matron. 2 Nurses. 1 Orderly. *To be closed 30/6/08. (g) *District Hospitals. 2 Medical Officers. 3 Matrons. 9 Nurses. 3 Dispensers. 2 Secretaries. 2 Orderlies. 2 Cooks. *One will be closed 30/6/08, remaining two municipalised or closed later. (h) District Surgeons. 47 District Surgeons. (These are not whole time officers.) (i) *Public Vaccinators. 14 Public Vaccinators (These officers are not whole time officers). *Poets to be abolished and work done by District Surgeons.	Registrar-General. 1 Deputy Registrar. 8 Clerks. (k) Immigration and Asiatics. Chief Immigration Officer 6 Clerks. (l) Archives. Keeper of Archives. 2 Clerks. (m) Game Preservation. Warden of Game Reserves. 4 Rangers. (n) Local Government Audit. Local Government Inspector. 3 Clerks. (o) Pretoria Hospital. Medical Superintendent. Medical Branch : 1 Consulting Medical Officer. 2 Assistant Medical Officers. 1 Dispenser. Clerical Branch, etc. : 2 Clerks. 1 Steward. 1 Storekeeper. Nursing and Attendance Branch : 1 Matron. 44 Nurses. 8 Porters, Orderlies, etc.	Administration. Examiner of Teachers. Accountant. 6 1st class Clerks. 12 Clerks. (g) Inspectorate. 6 Senior Inspectors. 5 Inspectors of Dutch. 1 Junior Inspector. 2 Sub-Inspectors. (r) Executive. There is an Executive Staff of 1601 Teachers, consisting (roughly) of :— Principal, Normal College. Vice-Principal, Normal College. 107 Principals. 1492 Assistants. Volunteer Department. (s) Chief Staff Officer. Paymaster and Controller. Staff Officer for Cadets. 13 Clerks. 3 Armourers. 3 Storekeepers. 1 Rangeman. 1 Caretaker. 1 Orderly. 5 Messengers. 6 Natives.	10 Adjutants. 12 Regimental S.-Majors. 32 Quarter-Master-Sergants and Sergeant Instructors. (No reliable details re strength of various corps are available.) Government Printing Department. (n) Administration. Accounting : 4 Clerks. Advertising : 1 Clerk. Publications : 1 Clerk. 2 Storemen. Stationery : 5 Clerks. 4 Storemen. 1 Timekeeper. (v) Works. Works Manager. Engineer. 4 Clerks. Litho. Room Foreman. Machine Room Foreman. Case Room Foreman. Binding Room Foreman. Litho. Room. 1 Litho. Artist. 1 Process Engraver. 2 Artisans. 4 Assistants.	15 Artisans. 24 Assistants. 1 Warehouseman. Case Room. 2 Assistant Foremen. 1 Engineer. 5 Lino. Operators. 6 Mono. Operators. 46 Compositors. 4 Readers. 4 Copy Holders. 1 Stereotyp. 14 Assistants. Binding Room. 9 Artisans. 32 Assistants. Lunatic Asylum. (w) Administration. 2 Clerks. 1 Storekeeper. 1 Hall Porter. Kitchen. 3 Cooks. Farm and Estate. 2 Gardeners. 2 Farm Hands. (x) Male Division. 1 Head Attendant. 4 Charge Attendants. 25 Attendants. (y) Female Division. 1 Matron. 3 Charge Nurses. 21 Nurses. 1 Laundress. 1 Seamstress. 1 Matron's Maid.

TRANSVAAL. [5.]

THE TREASURY, £449,391.

THE TREASURER.
(With Private Secretary.)
Secretary to the Treasury.

General Administrative Branch. £15,199.		Internal Revenue. (e) †£25,642.		Audit Office. (f) †£11,846.		Customs Department. § £37,815.		Posts and Telegraphs. £347,205.		Agent-General for Colony in London. (i) £6,764.	
						Director of Customs Secretary to Customs Dept.		(See Separate diagram).			
Administrative Accountant. (b) £3,170.		Distributor of Stamps. (c) £1,697.		Investment Board. (d) £2,220.		Administrative. (g) £5,004.		Executive (h) £27,081.			
(a) £7,762.											
o Includes Allowances, £350.		† Includes Allowances, £775.		‡ Includes Allowances, £242.		§ Includes Allowances, £2,631.					
General Administrative Branch. (a)		Investment Board. (d)		Internal Revenue—contd.		Customs. (g)		Executive Branch—contd.			
Administrative Branch. Chief Clerk; 2 Senior Clerks; 19 Clerks; 4 Messengers.		The Clerk to the Investment Board; 5 Clerks.		2 Circuit Inspectors; 3 Principal Clerks; Accountant; 24 District and Assistant Receivers; 32 Clerks.		Administrative Branch. 1 Accountant; 1 Auditor; 4 Inspectors; 10 Clerks; 1 Caretaker; 1 Native.					
(b)				(f)							
Assistant Accountant; 8 Clerks.		Chief Inspector of Internal Revenue.		Auditor Office. Auditor-General. Assistant Auditor-General.		Executive Branch. (h)		Agent-General in London. Secretary. Chief Clerk; Superintendent of Stores; Accountant; 12 Clerks; 3 Messengers.			
Distributor of Stamps. 8 Clerks; 1 Messenger.		Receiver of Revenue, Johannesburg. Civil Commissioner, Pretoria.		2 Principal Clerks; 1 Revenue Inspector; 24 Clerks; 1 Messenger.		Collectors and Deputy Collectors; 1 Surveyor; 2 Chief Clerks; 1 Cashier;					

MINISTER OF LANDS.

Land Department. £17,266. Secretary for Lands.	Irrigation Department. £15,474. Chief Engineer.	Survey Department. (g) £16,213.
Administration. (a) £10,064.	Burgher Land Settlements. Meteorological Department. (d) £2,304.	
Potchefstroom. (b) £3,380.	Heidelberg. (c) £1,518.	
Land Department. (a)	Burgher Land Settlements. (b)	Survey Department. (g)
Administration.	Potchefstroom. Manager. Accountant. 1 Clerk. 1 Storekeeper. (c)	Surveyor-General. Assistant Surveyor-General. Examiner of Diagrams. Registry Surveyor. Chief Clerk. 10 Clerks. Chief Draughtsman. 7 Computers. Chief Draughtsman. 12 Draughtsmen. 1 Messenger. 2 Natives.
Chief Clerk and Accountant. 2 Inspectors. 23 Clerks. 2 Messengers.	Heidelberg. Manager. Accountant. Storekeeper.	Technical Staff. Hydrographic Surveyor. 3 Executive Engineers. 4 Assistant " Boring Engineer. 2 Inspectors. Chief Draughtsman. 2 Assistant Draughtsmen.
		Administration. Chief Accountant. 14 Clerks. Storekeeper. 3 Water Bailiffs. 3 Messengers.
		Meteorological Department. Director. Chief Assistant. 4 Clerks.
		Irrigation Department. (e)

NATIVE AFFAIRS DEPARTMENT, £83,367.

TRANSVAAL. [7.]

*MINISTER.

Secretary for Native Affairs.

General Administrative Branch.
(a). £3,868.

Native Labour Department.
£43,097.

District Staff.
(e). £33,402.

Director Government Bureau and Pass Branch.

Chief Inspector.

Labour Bureau.
(b).

Native Sub-Commissioner.
(c).

Pass Branch.
(d).

* Also Minister for Lands. See Diagram, Transvaal [6].

(a)	Native Labour Department,	(c)	(e)
<i>General Administrative Branch,</i>		<i>Native Sub-Commissioner,</i>	<i>District Staff.</i>
Chief Clerk.	<i>Labour Bureau.</i>	1 Clerk.	*15 Native Commissioners.
1 Principal Clerk.	1 Medical Officer.	(d)	†17 Sub-Commissioners.
1 Accountant.	1 Compound Manager.	<i>Pass Branch.</i>	36 Clerks.
Clerks.	1 Hospital Orderly.	11 Inspectors.	23 Interpreters.
Interpreters and Native Messengers,	5 Clerks.	1 Chief Clerk.	250 Messengers.
	1 Rail Conductor.	2 Principal Clerks.	
		79 Clerks.	
		Interpreters and Native Messengers	

*These are all Resident Magistrates and are not paid out of this Vote.

† 3 Assistant Resident Magistrates are acting as Sub-Commissioners *ad officio*. These are not included in the figures given above nor are they paid out of this Vote.

TRANSVAAL. [8.]

ATTORNEY-GENERAL'S DEPARTMENT, £519,207.

* ATTORNEY-GENERAL.

(With Private Secretary and Clerk.)

Secretary to the Law Department.

General Administration Branch. (a) £10,829.	Legal Branch. (b) £860.	Legal Advisers. £3,000. 2 Legal Advisers.	Supreme Court. (c) £30,325.	Master of Supreme Court. (d) £9,839.	High Court. (e) £2,868.	Crown Prosecutor. (f) £3,180.	Registrar of Deeds. (g) £10,494.	Commis- sioner of Patents. (h) £2,266.	Magistrates. (i) £91,974.	Police. £244,049	Prisons. £105,443.
										Director of Prisons.	
										Staff. £20,098	Executive. (h) £223,951
										Administration. (i) £4,482.	Executive. (m) £99,761

* Also Minister of Mines

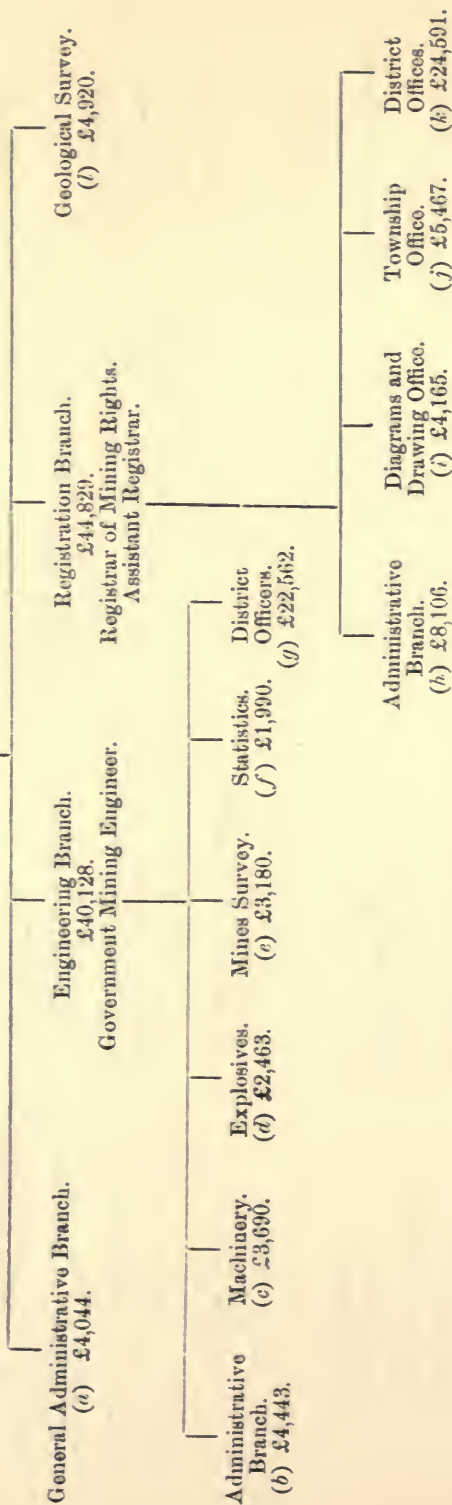
(a)	(e)	(i)	<i>Executive—(contd.)</i>
<i>General Administration Branch.</i>	<i>Wardens and High Court.</i>	<i>Magistrates.</i>	
Chief Clerk. Principal Clerk. Accountant. Inspecting Magistrate. 21 Clerks. Special Clerk. 5 Messengers.	Registrar and Taxing Master. Asst. Registrar and Taxing Master. 4 Clerks. 1 Librarian. 3 Messengers and Ushers. 1 Native Messenger.	Chief Magistrate. 1st Civil Magistrate. 2nd Civil Magistrate. 15 Resident Magistrates. 30 Asst. Resident Magistrates. 153 Clerks, including Public Prosecutors and Interpreters (white). 1 Native Clerk. 44 Native Messengers and Interpreters.	Native Police : 10 Sergeants. 403 Constables. 10 Chinese Constables. Native Establishment : 45 Cleaners. 21 Cooks. 19 Horse and Mule Boys.
(b)	(f)		<i>Prisons.</i>
<i>Legal Branch.</i>	<i>Crown Prosecutor.</i>	<i>Police.</i>	<i>Administration.</i>
Chief Clerk. 2 Clerks.	Crown Prosecutor. Assistant Crown Prosecutor. 2 Clerks.	(j)	Chief Clerk. Accountant. 9 Clerks. 2 Messengers.
(c)	(g)	<i>Staff.</i>	(m)
<i>Supreme Court.</i>	<i>Registrar of Deeds.</i>	Commissioner. 3 Deputy Commissioners. 2 Chief Inspectors. 9 Inspectors. Accountant. Chief Clerk. 22 Clerks. Messenger.	<i>Executive.</i>
Chief Justice. 6 Puisne Judges. Registrar (who is also Taxing Master and Sheriff of the Transvaal). 2 Assistant Registrars and Assistant Taxing Masters. Chief Clerk (Sheriff). Clerk (Sheriff). Executioner (Sheriff). 13 Clerks. 1 Librarian. 4 Messengers.	Registrar of Deeds. Asst. Registrar of Deeds. Chief Clerk. 5 Examiners. 15 Clerks. 2 Messengers. 1 Native Messenger.	(k)	4 Governors. 2 Deputy Governors. 5 Medical Officers. 32 Chief Warders and Gaolers. 53 Head Warders. 18 Hospital Officers. 11 Stores Officers. 30 Prisons Clerks. 25 Trades Instructors and Staff. 11 Kitchen Staff. 336 European Warders. 31 Matrons. 19 Wardresses. 293 Native Warders. 2 Female Domestics.
(d)	(h)	<i>Executive.</i>	
<i>Master of the Supreme Court.</i>	Commissioner of Patents and Registrar of Trade Marks and Companies. Chief Clerk. 1 Examiner. 4 Clerks. 1 Messenger.	European Police : 16 Superintendents. 151 Sergeants. 55 Detectives. 40 Detective Probationers. 970 Constables. 5 Interpreters. 7 Female Warders.	
Master. Chief Clerk (Insolvency). Chief Clerk (Orphan Chamber). 27 Clerks. 4 Messengers.			

TRANSVAAL. [9]

MINES DEPARTMENT. * £101,748.

† MINISTER OF MINES.
(With Private Secretary.)

Secretary to the Mines Department.
Assistant Secretary.



* Including Allowances, £3,407.

† Also Attorney-General

<i>General Administrative Branch.</i>	(a)	<i>Explosives.</i>	<i>Registration Branch.</i>	(k)
1 Accountant. 1 Senior Clerk. 8 Clerks. Messengers. Natives.	(d)	1 Chief Inspector of Explosives. 1 Inspector. 2 Clerks. Natives.	(h)	<i>District Offices.</i>
<i>Engineering Branch.</i>	(e)	<i>Mines Survey.</i>	<i>Administrative Branch.</i>	9 District Registrars. 20 Beacon Inspectors. 22 Clerks. Messengers. Natives.
<i>Administrative Branch.</i>	(f)	1 Mine Surveyor. 2 Asst. Surveyors. 3 Clerks.	1 Principal Clerk. 1 Senior Clerk. 19 Clerks. Messengers. Natives.	(l)
1 Principal Clerk. 1 Senior Clerk. 1 Chemist. 7 Clerks. Messengers. Natives.	<i>Statistics.</i>	1 Senior Clerk. 4 Clerks.	(i)	<i>Geological Survey.</i>
<i>Machinery.</i>	(g)	<i>District Offices.</i>	<i>Diagrams and Drawing Office.</i>	1 Director. 3 Field Geologists. 1 Curator. 3 Clerks. Natives.
1 Chief Inspector of Machinery. 2 Inspectors. 2 Clerks. Mechanics. Natives.	(c)	3 Inspectors of Mines. 4 Deputy Inspectors of Mines. 6 Asst. Inspectors of Mines. 7 Inspectors of Machinery. 4 Asst. Inspectors of Machinery. 14 Clerks. Natives.	<i>Township Office</i>	

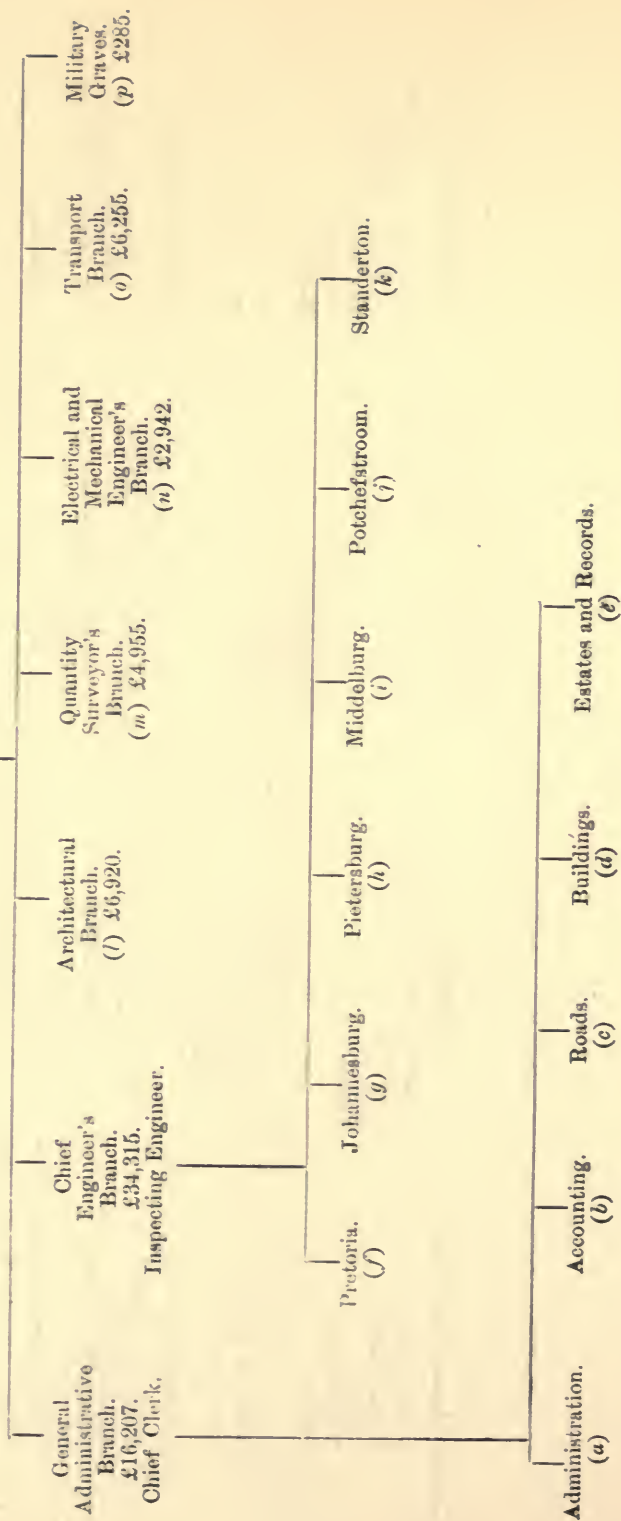
TRANSVAAL. [10.]

PUBLIC WORKS DEPARTMENT, £76,719.

MINISTER OF PUBLIC WORKS.

(With Private Secretary).

Chief Engineer and Secretary.



E.—SOUTHERN RHODESIA, £312,581.

HIS HONOUR THE ADMINISTRATOR.

[1.] £6,075.

Division of the Chief Secretary. [2.] £63,234	Division of the Treasurer. [3.] £93,545.	Division of the Attorney-General. [4.] £69,771.	Division of Defence and Police. [5.] £79,956.
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S. RHODESIA. [1.]

HIS HONOUR THE ADMINISTRATOR, £6,075

HIS HONOUR THE ADMINISTRATOR.

Personal Staff. £1,086. Private Secretary. Clerk. Messenger.	Staff of Executive and Legislative Councils. £919. Clerk of the Councils. Caretaker. Messenger.
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S. RHODESIA. [2.]

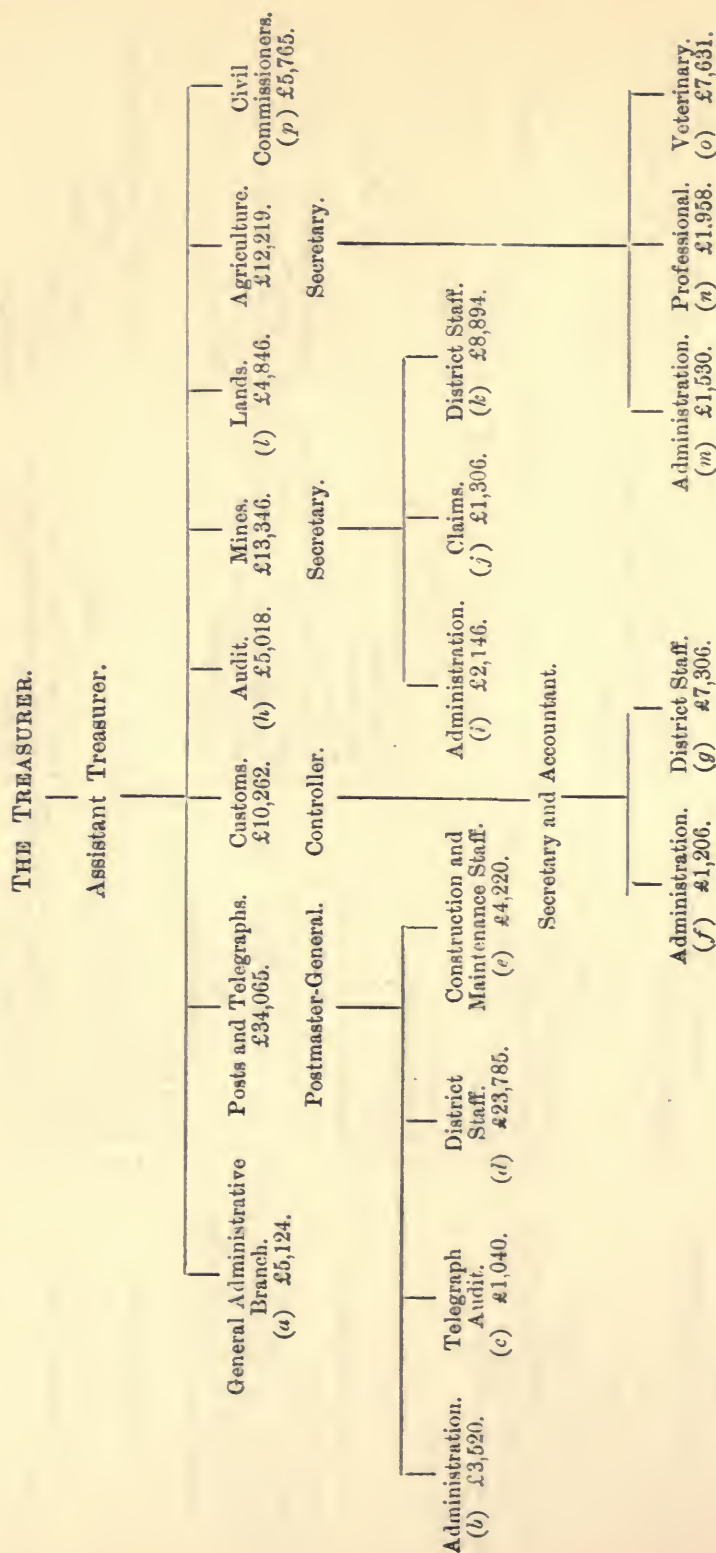
DIVISION OF THE CHIEF SECRETARY, £63,234.

CHIEF SECRETARY.

Under Secretary.

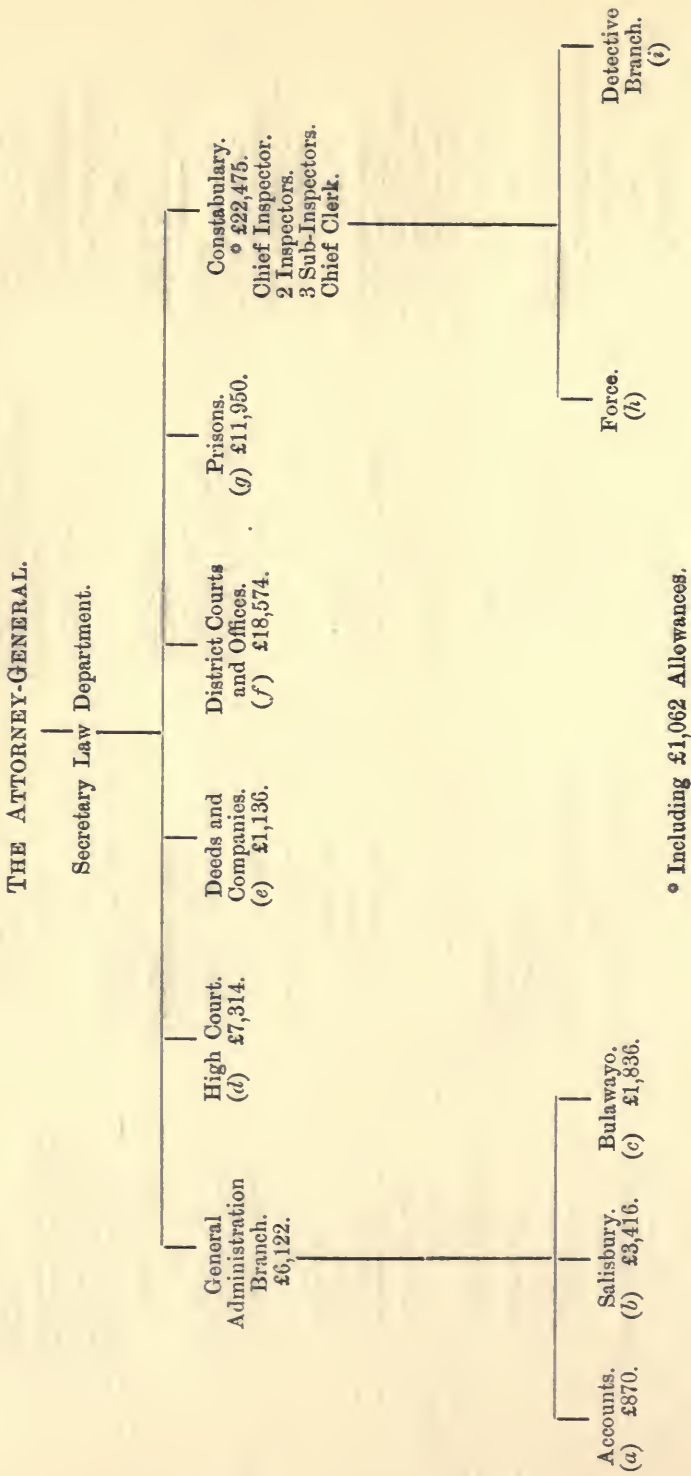
General Administration Branch. (a) £1,800.	Accounts Branch. (b) £1,678.	Cape Town Office. (c) £290.	Health Dept. £10,383.	Native Dept. £36,885.	Education and Statistics. (k) £1,820.	Printing and Stationery. (l) £1,496.	Public Works. (m) £4,546.	Accounts Branch of Defence and Police. (n) £2,136.
Medical Director and Inspector of Hospitals.								
Administration Branch. (d) £660.	District Surgeons. (e) £3,410.	Hospitals. (f) £5,563.	Mashonaland. £19,235.	Matabeleland. £17,650.				
			Chief Native Commissioner.					
			Administration. (g)	District Offices (h)	Administration. (i)	District Offices. (j)		

(a) <i>General Administration Branch.</i> 5 Clerks.	(c) <i>District Surgeons.</i> 13 District Surgeons.	(e) <i>Districts.</i> 16 Native Commissioners. 6 Assistant Native Commissioners. 16 Clerks.	(k) <i>Education and Statistics.</i> Director of Education (who is also Statist and Registrar). 1 Assistant Inspector. 2 Clerks.
(b) <i>Accounts Branch.</i> 1 Accountant and Principal Distributor of Stamps. 1 Assistant Accountant. 1 Clerk. 3 Messengers.	(f) <i>Hospitals.</i> 1 Consulting Surgeon. 6 Hospital Surgeons. 6 Secretaries (and Dispensers). 5 Matrons. 15 Nurses. 3 Probationers. 1 Hospital Assistant. 1 Orderly. 6 Cooks. Natives.	(i) <i>Matabeleland.</i> <i>Administration.</i> 1 Native Commissioner. 1 Chief Clerk. 1 Accountant. 1 Registrar of Natives. 1 Relieving Native Commissioner. 3 Clerks. 2 Compound Inspectors. Messengers, Drivers, Herds and Postrunners.	(l) <i>Printing and Stationery.</i> 1 Controller. 2 Clerks. Messenger.
(c) <i>Cape Town Office.</i> Government Agent. 1 Clerk. N.B.—The amount shown under this head is only Southern Rhodesia's contribution to the cost of this Establishment.	(g) <i>Native Department, Mashonaland.</i> <i>Administration.</i> 1 Chief Clerk. 1 Accountant. 1 Registrar of Natives. 1 Relieving Native Commissioner. 3 Clerks. 2 Compound Inspectors. Messengers, Drivers, Herds and Postrunners.	(j) <i>Districts.</i> 10 Native Commissioners. 8 Assistant Native Commissioners 9 Clerks.	(m) <i>Public Works.</i> Secretary. 1 Engineer (Roads). 2 Inspectors. 1 Working Foreman. 2 Clerks. Messenger.
(d) <i>Health Department.</i> <i>Administration Branch.</i> 2 Clerks. 1 Messenger.	(h) <i>District Surgeons.</i> 13 District Surgeons.	(j) <i>Districts.</i> 10 Native Commissioners. 8 Assistant Native Commissioners 9 Clerks.	(n) <i>Accounts Branch of Defence and Police.</i> 1 Accounting Officer. 1 Paymaster. 2 Clerks. Messenger.



(a) <i>General Administrative Branch.</i> 1 Chief Clerk. 1 Bookkeeper. 4 Clerks. 2 Messengers.	(c) <i>Construction and Maintenance Staff.</i> Chief Constructor and Electric Inspector. 1 Sub-Inspector. 1 Mechanician. 10 Linesmen.	<i>Mines.</i>	<i>Agriculture.</i>
(b) <i>Posts and Telegraphs.</i>	<i>Customs.</i>	(i) <i>Administration.</i> 1 Inspector of Mines. 1 Chief Clerk. 3 Clerks. Messenger.	(m) <i>Administration.</i> Chief Clerk and Paymaster. 4 Clerks. Messenger and Store Boys.
<i>Administration.</i> 1 Accountant. 1 Chief Clerk. 8 Clerks. 1 Messenger.	(f) <i>Administration.</i> 4 Clerks. 1 Messenger.	(j) <i>Claims.</i> 1 Registrar of Claims. 2 Clerks. Messenger.	(n) <i>Professional.</i> Agricultural Adviser. Agricultural Assistant and Tobacco Specialist. Agricultural Assistant and Editor of Journal. Agricultural Chemist.
(c) <i>Telegraph Audit.</i> 1 Principal Clerk. 2 Clerks.	(g) <i>District Staff.</i> 4 Collectors. 2 Officers in charge of stations. 2 Relieving Officers. 1 Examining Officer. 5 Clerks. 7 Outdoor Staff. Messengers and Store Boys.	(k) <i>Districts.</i> 6 Mining Commissioners. 2 Beacon Inspectors. 1 Chief Clerk. 9 Clerks. 6 Messengers.	<i>Veterinary.</i> Chief Veterinary Surgeon. 6 Veterinary Surgeons. 3 Cattle Inspectors. *12 Sub-Inspectors. 2 Clerks.
(d) <i>District Staff.</i> Postmaster, Bulawayo. 1 First Class Postmaster. 2 Second Class Postmasters. 16 Third Class Postmasters. 55 Telegraphists and Postal Assistants. 5 Women Clerks. 37 Messengers. *43 Sub-Postmasters.	(h) <i>Audit.</i> 1 Auditor. 1 Inspector. 1 Revenue Examiner. 1 Establishment Clerk. 5 Examiners. 1 Clerk. 1 Messenger.	(l) <i>Lands Department.</i> Surveyor-General. Secretary, Lands Department. 1 Examiner of Diagrams. 1 Chief Clerk. 1 Draughtsman. 1 Computer. 5 Clerks. 1 Messenger.	*Also 2 Temporary Sub-Inspectors. (p) <i>Civil Commissioners.</i> 2 Civil Commissioners. 1 Chief Clerk. *1 Registrar of Deeds. *1 Clerk. 7 Clerks. 3 Messengers.
*Used partly by Rly. Dept. and B.S.A. Police.			*These officials are also Sub-Distributors of Stamps.

S. RHODESIA. [4.] DIVISION OF THE ATTORNEY-GENERAL, £69,771.



General Administration Branch.

(a)

Accounts.

1 Accountant and Paymaster.
1 Clerk.

(b)

Salisbury.

1 Additional Law Officer and
Draughtsman.
1 Senior Clerk and Legal Assis-
tant.
2 Clerks.
1 Messenger.

(c)

Bulawayo.

The Solicitor-General.
1 Chief Clerk.
1 Messenger.

District Courts and Offices—

continued.

(d)

High Court.

1 Senior Judge.
1 Judge.
1 Master—Registrar and Sheriff.
1 Assistant Registrar.
1 Chief Clerk.
3 Clerks.
2 Ushers and 2 Messengers.

(e)

Deeds and Companies.

Registrar of Deeds and Controller
of Patents.
1 Clerk.
1 Messenger.

(f)

District Courts and Offices.

4 Magistrates.
5 Civil Commissioners and Magis-
trates.

(g)

Prisons.

12 Gaolers.
5 Matrons.
2 Head Warders.
41 Warders.
65 Native Guards.

Constabulary.

(h)

Force.

24 Sergeants.
41 Constables.
Natives :
1 Sergeant.
1 Interpreter.
62 Constables.

(i)

Detective Branch.

3 1st Class Detectives.
2 2nd " "
3 3rd " "
1 Female Searcher.

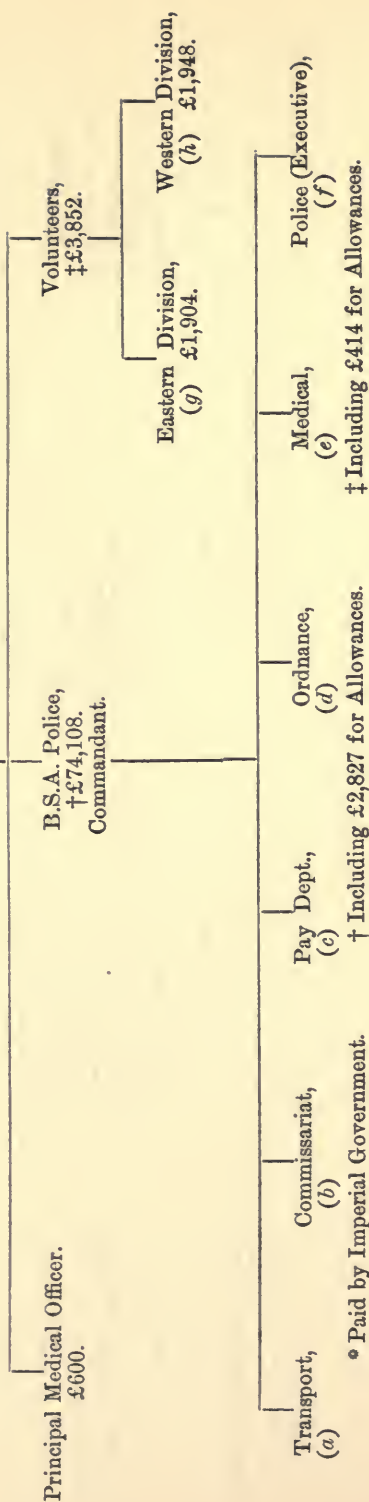
*4 also Native Commissioners, 2 of
whom receive small allowance,
others nothing from this vote.
†All Native Commissioners, and not
paid from this Vote.

S. RHODESIA [5.]

DIVISION OF DEFENCE AND POLICE, £79,956.

* COMMANDANT GENERAL.

Chief Staff Officer.



* Paid by Imperial Government.

<i>B.S.A. Police.</i>		<i>Volunteers.</i>	
(a)	<i>Transport.</i>	(g)	
	1 Chief Veterinary Officer.	<i>Eastern Division.</i>	
	1 Chief Conductor.	1 Adjutant.	
	3 Artificers.	1 Quartermaster.	
	<i>Ordnance.</i>	1 Musketry Instructor	
	6 Conductors.	1 Reg. Sergeant-Major.	
	109 Native Drivers and Leaders.	3 Instructors.	
		(h)	
(b)		<i>Western Division.</i>	
	<i>Commissariat.</i>	1 Adjutant.	
	1 Civilian Storekeeper.	1 Reg. Sergeant-Major.	
		4 Instructors.	
(c)		(f)	
<i>Pay Department.</i>		<i>Police (Executive.)</i>	
	1 Paymaster.	2 Chief Inspectors.	
		10 Inspectors.	
		21 Sub-Inspectors.	
		22 Warrant Officers.	
		90 N.C.O.'s.	
		301 Troopers.	
		<i>Native Police.</i>	
		1 Interpreter.	
		20 N.C.O.'s.	
		600 Privates.	

Secretary's Dept. (a) £1,559.	Accountant's Dept. (b) £2,459.	Native Dept. (c) £17,196.	Law Dept. £1,720.	Posts and Telegraphs. (g) £1,785.	Medical Dept. (h) £2,281.	Customs. (i) £509.	Mines and Lands. (j) £429.	Public Works Dept. (k) £690.	Stores. (l) £420.	Barotseland Native Police. (m) £9,238.
				<div> <div> Administrator's Court. (d) </div> <div> High Court. (e) </div> <div> Magistrates. (f) </div> </div>						

G. NORTH-EASTERN RHODESIA, £25,537.

HIS HONOUR THE ADMINISTRATOR.

Adminis- tration, (a) £2,500.	Printing Office, (b) £735.	High Court, (c) £1,200.	District Courts, (d) £1,890.	Native Affairs Dept., (e) £9,760.	Police, (f) £1,622.	Treasury and Accounts, (g) £2,635.	Posts, (h) £555.	Medical, (i) £2,740.	Lands and Mines, (j) £1,225.	Public Works, (k) £675.
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<p>(a) <i>Administration.</i> Secretary. *Chief Clerk. 6 Native Clerks. *Also acts as Registrar.</p>	<p>(e) <i>Native Affairs Department.</i> Secretary for Native Affairs. Native Clerk. 19 Native Commissioners. 5 Assistant Native Commissioners. 5 Probationers. 9 Native Clerks.</p>	<p>(g) <i>† Treasury and Accounts.</i> Treasurer and Chief Accountant. 4 Accountants. 2 Native Clerks and Typists. Stores and Transport : Storekeeper. 2 Native Clerks.</p>	<p>(i) <i>Medical.</i> Principal Medical Officer 4 District Surgeons. Hospital Nurse.</p>
<p>(b) <i>Printing Office.</i> Head Printer. Assistant Printer. 4 Native Compositors.</p>	<p>(f) <i>Police.</i> Commandant. Native Clerk. 18 Native Sergeants. 44 Native Corporals. 221 Native Privates and Buglers.</p>	<p>(j) <i>_____</i> † The accounts of all the departments are kept in this division.</p>	<p>(j) <i>Lands and Mines</i> Secretary. 2 Surveyors.</p>
<p>(c) <i>High Court.</i> Judge. Registrar.</p>	<p>(h) <i>§ Posts.</i> Comptroller. Clerk. 2 Postmasters. Native Clerk.</p>	<p>(k) <i>Public Works.</i> Clerk. Foreman. Artizan.</p>	
<p>(d) <i>District Courts.</i> 3 Magistrates. †8 Assistant Magistrates. 3 Native Clerks.</p>	<p>NOTE.—A military subsidy of £7,350 per annum is paid to the Nyasaland Protectorate.</p>	<p>§ Native Commissioners act as Postmasters without charge to this department.</p>	

*These officials are senior Native Commissioners in charge of divisions and receive no special remuneration as Assistant Magistrates.

H.—NYASALAND PROTECTORATE, £67149.

GOVERNOR AND COMMANDER-IN-CHIEF.												
Deputy-Governor.												
Assistant Deputy-Governor.												
Administration. £17,925.	Treasury. (g) £2,753.	Customs. (h) £1,250.	Audit. (i) £778.	Marine Transport. (j) £3,106.	Legal. £1,900. (n)	Medical. £5,401. (o)	Transport. £1,292. (p)	Military. £19,999. (q)	Post Office. (r) £3,345.	Forestry and Botanical. (s) £861.	Agric- ulture. £650. Cotton Expert.	Public Works. (t) £4,289.
					Attorney-General. £500.		Judicial. (k) £1,300.		Prisons. (l) £100.		Is also Registrar of Deeds. General of Births, Deaths and Marriages. " of Patents, Designs and Trade Marks. " of Banking.	
Chinde Agency. (b) £1,033.	Native Affairs. (c) £564.		Printing and Stationery. (d) £750.		District Administration. (e) £13,643.		Volunteer Reserve. (f) £265.					
Secretarial. (b) £1,680.												

Administration.

(a)

Secretarial.

Chief Assistant Secretary
Assistant Secretary.
3 Clerks.
Typists.
Messengers.

(b)

Chinde Agency.

Agent and Vice Consul.
Clerk.
Interpreter.
Police.

(c)

Native Affairs.

Superintendent.
Typist and Messenger.

(d)

Printing and Stationery.

* Government Printer.
Assistant Printer.
† Editor *Gazette*.
Native Printers.

* Is also Manager of *Gazette* and
Comptroller of Stationery
with an additional £50.
Allowance of £20 to clerk in
Secretarial Branch.

(e)

District Administration.

6 1st Class Residents.
12 2nd " "
18 3rd " "
Civil Police.
N.B.—A Civil Police Force is
recruited and maintained by
each District Resident, and
varies in numbers from 20 to
30.

Marine Transport—contd.

Carpentering:

Chief Carpenter.
5 Native Carpenters.
Accounts:
Accountant.
8 Clerks.

Legal.

(k)

Judicial.

Judge of High Court.
* Clerk and Registrar.
Chief Constable.
Native Clerk and Interpreter.
Messengers.

* Is also Administrator of
Deceased Estates.

(l)

Prisons.

Central Native Prison:
(In charge of O.C. Troops).
Native Warders £50.
Native Prison—Mangoche:
(In charge of O.C. Fort
Mangoche).
Native Troops act as Warders.
European Prison—Blantyre:
(In charge of District Resi-
dent).

Native Warders £50.
Local Prisons are maintained
for Short Service Prisoners
in each District and Sub-
District.

(m)

Medical.

Principal Medical Officer.
Civil:
7 Medical Officers.
5 Nurses.
Medical Store:
1 Indian Hospital Assistant.
1 Native Attendant.

Medical—continued.

Hospitals and Dispensaries:

10 Native Attendants.
3 Cooks.
5 Cow Boys.
1 Washerwoman.
1 Watchman.
1 Typist.
Public Health:
3 Native Vaccinators.

Military:
4 Indian Hospital Assis-
tants.

(n)

Transport.

Chief Transport Officer.
Asst. " "
Motor Engineer. " "
Mechanic. " "
Native Assistance.
Stockman.
Miscellaneous Services.

(o)

Military.

Inspector-General.
Staff Officer.
Commandant.
2nd in Command.
Adjutant and Quartermaster.
2nd Batta. K.A. Rifles.
6 Company Commanders.
10 Subalterns.
650 Rank and File.
27 Maxim Carriers.
3 Hospital Assistants.
3 Dressers.
4 Indian Clerks.

Indian Contingent:
1 Double Company Comman-
der.
1 Subaltern.
2 Indian Clerks.
100 Sikhs.
16 Followers.
1 Hospital Assistant.

Military—continued.

Paymaster's Establishment:
1 Military Accountant and
Paymaster.
1 Assistant Paymaster,
1 European Clerk.
1 African " "
Band:
1 Bandmaster.
30 Bandmen.

(p)

Post Office.

Postmaster-General.
7 Postmasters.
1 Indian Clerk.
12 Native Assistants.
190 Native Mail Carriers.

(q)

Forestry and Botanical.

Head of Botanical Department.
2 Foresters.
Meteorological Observers.
Forest Guards.

(r)

Public Works.

Director of Public Works.
Survey Department:
3 Assistant Surveyors.
3 Native Linesmen.
Building Department:
Superintendent of Buildings.
2 Asst. " "
Indian Artisans.
Sawyers at Manje.
Native Clerks and Messen-
gers.

Roads Department:
Roads Engineer.
Roads Supervisor.
Electric Light:
Native Dynamo Attendants.
Accounts:
2 Clerks.
Native Clerk.
Messengers.

J.—BASUTOLAND, £31,591.

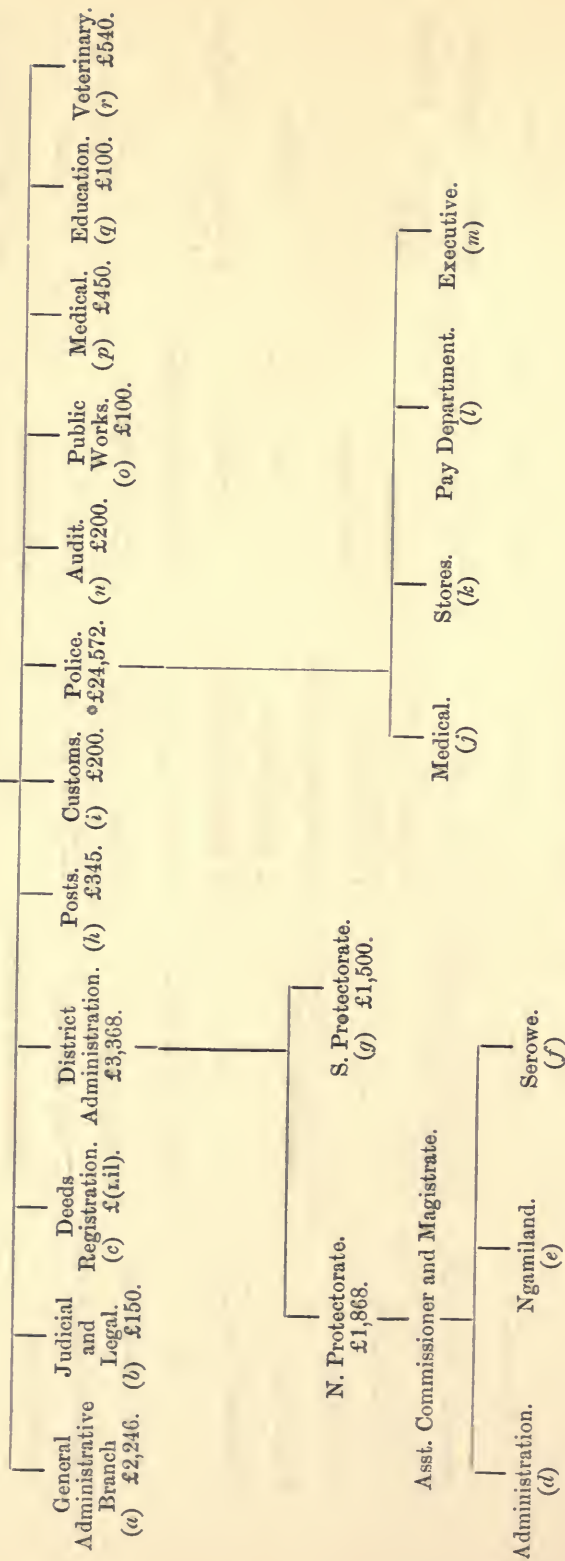
RESIDENT COMMISSIONER.

Administration. (a) £1,848	District Administration. (b) £5,652.	Treasury. (c) £883.	Customs. (d) £433.	Posts and Telegraphs. (e) £1,815.	Police. (f) £14,269.	Public Works. (g) £702.	Hospitals. (h) £3,049.	Education. (i) £800.	Agriculture. (j) £440.	Audit. (k) £200
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(a) <i>Administration.</i>	(d) <i>Customs.</i>	(f) <i>Police.</i>	(i) <i>Education.</i>
Government Secretary.	Principal Customs Officer. Special Customs Officer. Clerk.	2 Inspectors. 12 Sub-Inspectors. 1 Chief Constable.	Inspector of Education. Director of Industrial School.
1 Clerk in High Commissioner's Office.	—	5 European Constables. 4 Native Officers.	(j) <i>Agriculture.</i>
1 Store Clerk.	*Also Financial Secretary, and paid as such. (See "c")	4 Native Constables.	Government Veterinary Officer.
3 Interpreters.	(e)	<i>Hospitals.</i>	
2 Political Messengers.	(b)	Principal Medical Officer.	(k)
<i>District Administration.</i>	<i>Posts and Telegraphs.*</i>	4 Medical Officers.	<i>Audit.</i>
7 Assistant Commissioners.	6 Postmasters.	2 Matrons.	
14 Interpreters.	2 Postal Assistants.	3 Staff Nurses.	Local Auditor (who is an official in the High Commissioner's Office).
(c)	2 Native Postal Assistants.	26 Natives in various capacities.	
<i>Treasury.</i>	4 Messengers.	(g) <i>Public Works.</i>	
Financial Secretary.	—	Inspector of Works.	
Accounting Clerk.	*This Service is administered by the P.M.G., Cape Colony.	Pont Overseer.	

K.—BECHUANALAND PROTECTORATE, £33,471.

RESIDENT COMMISSIONER.



* Including £7,688 Allowances.

L.—SWAZILAND, £21,586.

RESIDENT COMMISSIONER.

Government Secretary and Accountant.

General Administrative Branch.	District Administration.	Police.	Posts and Telegraphs.	Medical.	Education.	Veterinary.
(a) £1,803.	(b) £3,710.	(c) £10,786.	(d) £968.	(e) £780.	(f) £703.	(g) £536.
(a)						
<i>General Administrative Branch.</i>						
Chief Clerk.						
3 Clerks.						
1 Interpreter.						
(Also 1 Clerk in High Commissioner's Office.)						
(b)						
<i>District Administration.</i>						
4 Assistant Commissioners.						
2 Clerks.						
1 Gaoler.						
14 Native Warders.						
(Also allowances to 3 Constables acting as Gaolers.)						
(c)						
<i>Police.</i>						
		1 Assistant Commissioner.				
		4 Sub-Inspectors.				
		1 Superintendent.				
		19 European Constables.				
<i>Natives.</i>						
		1 Sergeant-Major.				
		13 N.C.O.'s.				
		134 Constables.				
(d)						
<i>Posts and Telegraphs.</i>						
		Postmaster.				
		2 Sub-Postmasters.				
		1 Junior Clerk.				
		3 Postal Agents.				
		1 Native Linesman.				
		1 Native Messenger.				
		(Also allowance to Constable acting as Postal Agent.)				
(e)						
<i>Medical.</i>						
				1 Medical Officer.		
				1 Hospital Attendant.		
(f)						
<i>Education.</i>						
				1 Inspector.		
				3 European Teachers.		
				1 Native Teacher.		
				(Also allowance to Chief Clerk General Administrative Branch for clerical work.		
(g)						
<i>Veterinary.</i>						
					1 Veterinary Surgeon.	
					1 Native Assistant.	

XXX.—LOCAL AUTHORITIES OF CAPE COLONY.

Divisional Councils, Act 40, 1889 (C.C.).

Each division, except the division of the Cape, is divided into six districts; each district, where possible, to comprise one or more field-cornetcy and to be distinguished by a number. The division of the Cape is divided into nine districts (special provisions).

Qualification of Voters in Divisional Council Elections.

(Section 17.)

- (1) Males of full age rateable as *owners* or *lessees* of immovable property within the division not in occupation of any occupier entitled to vote under the Act.
- (2) Males of full age who shall have been in occupation as occupier for twelve months, prior to date of framing voters' roll, of immovable property within the division of value (according to assessment roll) of not less than £75.

In case of joint occupiers, value must be not less than £75 for each person. If less than above, property shall for the purpose hereof be deemed to be unoccupied.

(Section 18.)

Disqualifications.

- (1) Persons in arrear with Divisional Council rates due and payable 3 (three) months before voting.
- (2) Conviction of infamous crime, &c., and corrupt practices unpardoned.
- (3) Persons not on voters' roll for time being.

Qualification of Councillors.

- (1) Male.
- (2) On voters' roll for the division.
- (3) Registered owner of immovable property worth £500, situated in such division.

(Usual disqualifications as to insolvency, &c.)

Councillors elected triennially.

Final audit of all Council accounts by the Controller and Auditor-General, after which they must be laid before Parliament.

Powers, duties and functions, etc., of Councils.

Every Council invested with power and charged with duty of making, maintaining, etc., all the divisional

roads. All property in connection therewith vested in the Council. Power to take lands and material subject to compensation.

Governor has in respect of construction of main roads same powers and duties. Governor calls for tenders for construction of bridges on the line of main roads and then communicates the tenders to the Councils concerned for modification or acceptance. Council calls for and deals with tenders for bridges on the line of divisional roads, subject to Governor's sanction. Governor may direct inspection, order repairs, which if not carried out by Council may be carried out by the Governor at the expense of the Council.

Control of public outspans.

"Local authority" within meaning of Public Health Act.

May levy special rates as occasion may require for health purposes.

Management and control of pounds. Fix and receive pound fees.

Imposes tax on dogs.

Extirpation of *Xanthium Spinosum* and other noxious weeds and plants. (Aided from public revenue when expense exceeds £100 a year in a division.)

Assess rates on rateable property—to be applied to certain purposes.

Make bye-laws for carrying out purposes of the Act.

School Boards, Act 35, 1905 (C.C.).

Governor may constitute the whole or any portion of a Fiscal Division, or any magisterial area a school district.

Every such district is under the jurisdiction of a board of not less than six or more than eighteen members, as the Minister determines. Two-thirds of the members are elected by ratepayers and the remaining third are appointed by the Governor. Members may be of either sex and need not be ratepayers. Usual disqualifications as to insolvency, conviction, etc. Members hold office for three years. A School Board has the power of founding and establishing such undenominational schools as may be approved by the Department. The School Boards have control of all schools. The Boards have power to borrow money, subject in every case to the approval of the Department, for any of the following purposes :—

- (1) Purchase of a school site.
- (2) Building and erecting of a new school.
- (3) Enlargement or alteration of existing schools.
- (4) Levelling, etc., school grounds.

Members receive no payment for their services.

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